

NASSAU COUNTY NEW YORK

Thomas R. Suozzi
County Executive

REVENUE MANUAL

Fiscal Year 2005

June 15th, 2005



BUDGET AND FINANCE VERTICAL

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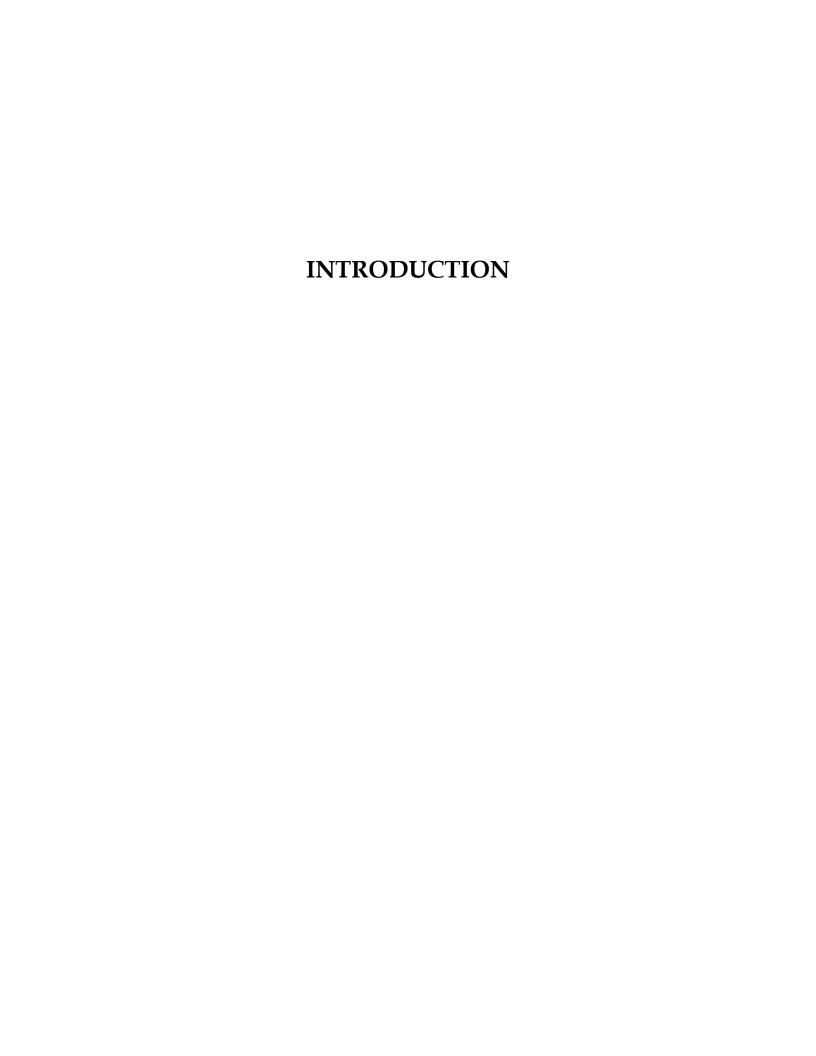




ACKNOWLEDGEMENTS

This revenue manual has been produced with the contribution of all agencies responsible for the administration, collection and management of the County's revenue sources. The County Attorney assisted with the preparation of ordinances to increase certain fees.

This is the first revenue manual to be issued by the Administration. It will be updated annually to reflect legislative and/or rate changes that affect specific revenue sources and we look forward to a greater and more comprehensive participation of all County agencies that generate revenues.





This manual summarizes the County's major and minor revenue sources. Its purpose is to serve as the official central repository of information related to all sources of revenues for Nassau County, changes in fee rates and demand for services. The collection of this information in one place will assist the County to develop options to increase existing returns and identify future revenue source initiatives. The secondary purpose is to determine the impact that a proposed rate or fee change will have on a particular revenue source. Since Nassau County fees are set by different legislative authorities, this manual will give the County historical information that will enable department heads to propose these changes before the respective governing authority, for approval. Third, it will help identify County receivables so that policies with respect to collections are established.

In 2001, the Office of Legislative Budget Review (OLBR) compiled a listing of County revenues. At about the same time, the County engaged Public Financial Management, Inc (PFM) to review and identify non-tax revenue opportunities. The document identified, by department, the existing sources of revenue with dated detail to facilitate the identification of fees, fines and user charges that needed to be updated to meet current consumer Price Index (CPI) changes. Using this data in 2002, the County raised approximately \$2 million in new fees.

Critical to Nassau County's fiscal recovery is multi-year financial planning. By calculating baseline expenditures and revenues four years into the future, the County has a fundamental understanding of out year gaps and engages in early identification of gap closing measures. One component of this process is the timely review of fees, fines and user charges.

The Update to the Adopted Multi-Year Financial Plan for Fiscal Years 2003-2006 included both a proposal to develop a revenue manual and a fee increase initiative with a \$2.5 million impact in the out years. As part of the FY 2005 budget process, the County utilized this manual with the departments' collaboration and identified approximately \$3.8 million in potential fee increases. Approximately \$2 million required amendments to ordinances and \$286,000 required local law amendments. Both amendments were approved by the Nassau County Legislature on October 2004. The remainder of the \$1.4 million was increased by various outside governing commissions. The above mentioned changes were adopted and incorporated in the FY 2005 Budget.

This manual also documents all revenue sources in Nassau County, which is consistent with the national Government Finance Officers Association (GFOA)'s financial management best practices, which support the use of charges and fees as a method of financing governmental goods and services, and specifically recommends that "charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage costs, and current competitive rates" [1]

1

¹ GFOA Committee on Governmental Budgeting and Financial Management, Recommended Practice on the *Setting of Governmental Charges and Fees*, (1996).



SCOPE AND METHODOLOGY



SCOPE

The Revenue manual identifies all revenue sources by fund and in detail, by department. Each revenue source is described. It provides the actual collections for all sources of revenue to Nassau County. By fund, it identifies the revenue for years 2002 through 2004, as well as the budgeted amounts for fiscal year 2005. At the department level, the schedules provide year to date actual revenue data through October 2004. At the same time that it presents a framework for individual departments to determine the appropriate level of fees by identifying the services they provide, the fee charged for these services and the revenue generated from these services.

The departmental detail in this manual does not address fund balance, capital back charges, interdepartmental or interfund charges, intergovernmental revenues or grants, in detail. These revenues, although part of the County's revenue recognition, are a result of full cost accounting treatment, but not fully controllable sources by the individual departments. Rents and recoveries include a substantial amount of recoveries of previously encumbered contracts and purchase orders (R704) – these will not be discussed in detail, other than those related to either audit or litigation recoveries. Federal and State Aid that impacts the major operating funds are included.

With respect to tax revenues, this manual lists and documents its sources in detail in the individual departments where the taxes are either allocated or collected.

METHODOLOGY

In order to produce this manual, the following information was requested from all agencies, regarding their revenue sources:

- Budget fund, department and control center
- The name of the revenue source, by control center
- Description and purpose of the revenue source
- Budgeted and actual revenue collected, beginning with 2002 to 2005
- Legislative authority, e.g., statue or ordinance number
- Distribution process for Federal or State aid
- Future revenue sources
- Revenue source historical tax rate or fee amount
- Current fee schedules

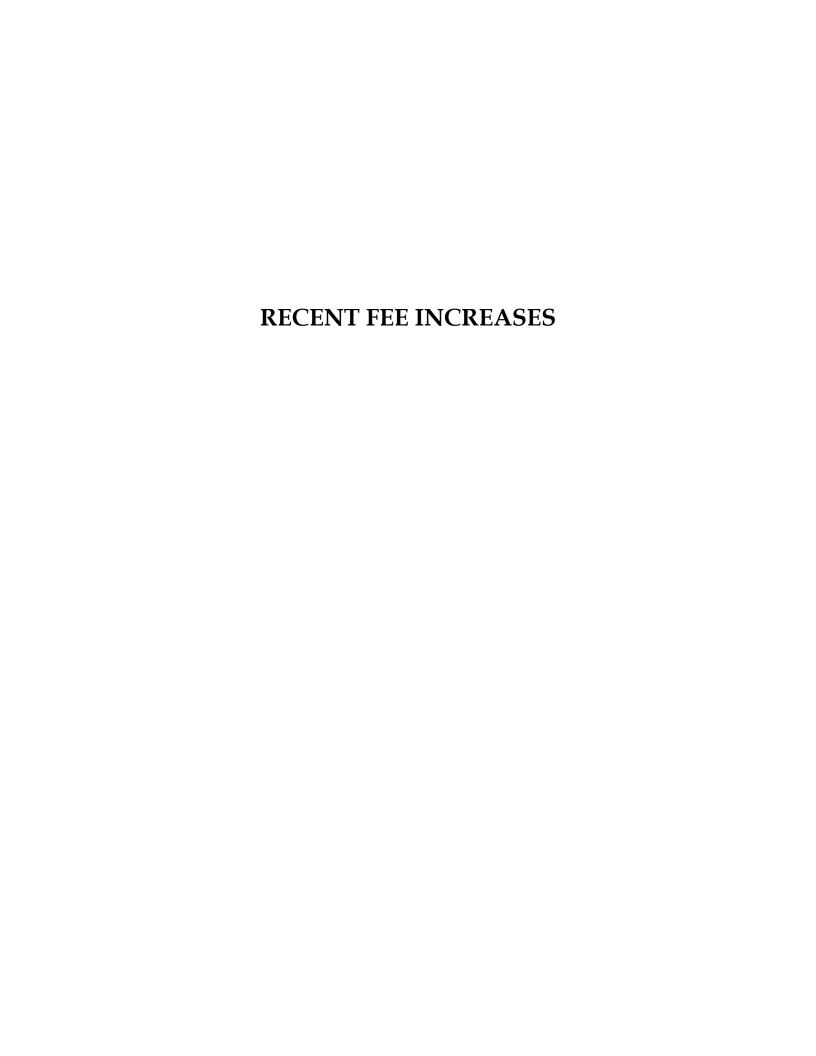
For each source of revenue generated, departments submitted information, which included a rate history. Based on the last year that fees or fines were increased, OMB made a selection and applied a potential inflation adjustment through year 2004. Departments were then informed of the new revenue options and opted to propose the increase. Inflation growth through December 2003 is based on actual averages of CPI-U growth for the New York-Northeastern Region (New Jersey-Long Island-NY-NJ-CT-PA as determined by the U.S. Bureau of Labor Statistics Series CUURA101SAO. By July 2004, the departments were engaged in calculating fee increases and therefore, inflation for 2004 was estimated at 2.9%. OMB used compounded rates.



Table 2.1: CPI Growth, All Urban Counties, New York Metro Area

Year	Av CPI	Difference	Rate
1990	138.5		
1991	144.8	6.3	4.55%
1992	150	5.2	3.59%
1993	154.5	4.5	3.00%
1994	158.2	3.7	2.39%
1995	162.2	4.0	2.53%
1996	166.9	4.7	2.90%
1997	170.8	3.9	2.34%
1998	173.6	2.8	1.64%
1999	177	3.4	1.96%
2000	182.5	5.5	3.11%
2001	187.1	4.6	2.52%
2002	191.9	4.8	2.57%
2003	197.8	5.9	3.07%
4-Jul	203.5	5.7	2.88%

As the Administration takes on the annual updating of this document, the manual will become beneficial in assisting the County staff in understanding all revenue sources and factors affecting these sources and will assist in the development of fiscal policies based on actual and projected revenue collections. It will also ensure that new revenues are properly documented and referenced.





INCREMENTAL FEE INCREASES INCLUDED IN FY 2005 ADOPTED BUDGET

ORDINANCE AMENDMENTS

Fee increases in the following County departments were approved by the Nassau County Legislature on October 25th, 2004. Revenue from these fees was included in the Fiscal 2005 Adopted Budget.

Table 3.2: Fee Increases Subject to Ordinance Amendments

Department	Annual Estimated Revenue
Fire Commission	\$180,000
Parks, Recreation & Museums	\$1,000,000
Police Department	\$36,263
Treasurer's Office	\$800,000
Total	\$2,016,263

Fire Commission:

Section 1. Article XXII of Ordinance No. 56-1962 was amended to reflect various fee increases. A detailed schedule is part of the Fire Commission's section of this document. Please see page 42. The new ordinance is Section 1. Article XXII of Ordinance No. 79-2004.

Parks, Recreation and Museums:

Section 3 of Ordinance No. 207-2001, amended by Ordinance No. 86-2002 and Ordinance No. 79-2004. reflect changes on the following fees. A detailed schedule is part of the Parks, Recreation and Museum's section of this report. Please see page 227.

List of Fee Increases

Ice Hockey Programs

Professional Hockey Practice

Exhibition Games

Tournament Entrance Fee to Ice Skating Rinks: Residents and Non-Residents

Specialty Skating Programs at Indoor Rinks – Per session

Cabana Rentals

Miniature Golf

Golf at Eisenhower Park, including Carts – 9 holes on weekends



Police Department:

Section 1 of Ordinance No. 357-1995 as amended by Ordinance No. 124-2002 and Ordinance No. 79-2004 reflect the following fee increases. This fee had not been increased since 2002.

	Current Fee	New Fee
Voluntary Fingerprinting Fee	\$12 per set	\$15 per set

Section 6. Subdivision (b) of section 4 of Ordinance No. 170-1976, as amended by Ordinance No. 75-2000 and Ordinance No. 79-2004 reflect the following fee increase:

	Current Fee	New Fee
Good Conduct Letters Fee	\$25 per certificate	\$30 per certificate

Treasurer:

Section 1 of Ordinance No. 489-1990, as amended by Ordinance No. 46-A-2000 and Ordinance 79-2004 reflect the following fee increases. These fees had not been increased since 2000 and are effective beginning in 2005.

	Current Fee	New Fee
Late Listing Fee	\$75 per listing	\$85 per listing
Advertising Fee – Sale of Tax Lien	\$75 per listing	\$85 per listing



LOCAL LAW CHANGES

Fee increases in the following County departments were approved by the Nassau County Legislature on October 25th, 2004. Revenue from these fees was included in the Fiscal 2005 Adopted Budget.

Table 3.3: Fee Increases Subject to Local Law Changes

Department	Annual Estimated Revenue
Geographic Information Systems (GIS)	\$230,000
Planning Department	\$25,000
Fire Commission	\$31,000
Total	\$286,000

Geographic Information System:

The Geographic Information Systems (GIS) fees included below are new. Subdivision b of section 1 of local law 19-2001, as amended by Local Law 20-2002, was repealed. Section 1 of Local Law 19-2001, was amended to add a new subdivision b. The schedule of charges for digital data generated by the Nassau County Geographic Information System (GIS), which contains data information compiled by Nassau County for all departments, was established.

Table 3.3: GIS Fee Schedule Approved in 2004

			Annual
Feature Data Set/ Selected Area	Feature Class Type	Initial Price	Maintenance
		50	,
Basemap	Place	50	n/a
	Contours/ Spot		
Basemap-Elevation	Elevations		
County-wide		40,000.00	n/a
Town of Hempstead		17,500.00	n/a
Town of North Hempstead		7,250.00	n/a
Town of Oyster Bay		14,250.00	n/a
City of Glen Cove		850	n/a
City of Long Beach		300	n/a
Any Cell		10	n/a
Human Services-Electoral	County Legislature	50	n/a
	State Assembly	50	n/a
	State Senate	50	n/a
	US Congress	50	n/a
Human Services-postal	Zip Codes	50	n/a
Infrastructure-Railroad	Railroad	50	n/a



	_		
			Annual
Feature Data Set/ Selected Area	Feature Class Type Centerline	Initial Price	Maintenance
Infrastructure-Transportation	Centerline		
County-wide		4,000.00	800
Town of Hempstead		2,000.00	400
Town of North Hempstead		1,000.00 1,500.00	200 300
Town of Oyster Bay City of Glen Cove		1,300.00	40
City of Gien Cove City of Long Beach		100	20
Any Cell		100	5
Ally Cell		10	3
Land Records-Parcels	Parcels		
County-wide		40,000.00	8,000.00
Town of Hempstead		22,700.00	4,500.00
Town of North Hempstead		7,100.00	1,400.00
Town of Oyster Bay		10,000.00	2,000.00
City of Glen Cove		800	160
City of Long Beach		900	180
Any Cell		10	5
Land Records-Special Tax Dist	School Districts	50	n/a
Public Safety-Emergency Management	SLOSH	50	n/a
Dir C.C. A. E.	E' D 4	50	,
Public Safety-Fire	Fire Department	50	n/a
Public Safety-Police	Police Precinct	50	n/a
T did burely I dide	1 0.100 1 100.1100		11/4
General Planimetric Data			
County-wide		40,000.00	8,000.00
Town of Hempstead		17,500.00	3,500.00
Town of North Hempstead		7,250.00	1,450.00
Town of Oyster Bay		14,250.00	2,850.00
City of Glen Cove		850	170
City of Long Beach		300	60
Any Cell		10	5
Di-14-1 A	1026 1050 D 0 XV I		
Digital Aerial Imagery	1926 or 1950 B&W I	mages	
Original Atlas Map Image		25	n/a
County-wide		1,000.00	n/a
Town of Hempstead		450	n/a
Town of North Hempstead		200	n/a
Town of Oyster Bay		375	n/a
City of Glen Cove		25	n/a
City of Long Beach		10	n/a
, e			
	2000 Imagery		
Individual Photo		100	n/a
County-wide		40,000.00	n/a
Town of Hempstead		17,500.00	n/a
Town of North Hempstead		7,250.00	n/a
Town of Oyster Bay		14,250.00	n/a
City of Glen Cove City of Long Beach	1	850 300	n/a
City of Long Deach		300	n/a
	2004 Imagery		
Individual Photo		150	n/a
County-wide		60,000.00	n/a
Town of Hempstead		26,500.00	n/a
Town of North Hempstead		11,000.00	n/a
Town of Oyster Bay		21,500.00	n/a
City of Glen Cove		1,300.00	n/a
City of Long Beach		450	n/a



§ 2. Section 1 of local law 19-2001, as amended by Local Law No.20-2002, was amended to add a new subdivision, to read as follows: The schedule of charges for digital data generated by the Nassau County Geographic Information System (GIS) Subscription Web Services is established as follows:

Subscription Web Service	Fee
GIS Viewer	\$600 Annual Subscription
Lands Records Viewer	\$1,000 Annual Subscription

Planning Department - Non GIS

The Planning Fees were significantly increased in order to serve as a deterrent to illegal construction. § 3. Subdivision 7 of section 1610 of the County Government Law of Nassau County, as added by Local Law No. 8-1989 and Local Law No. 11-2004, reflects the following fine increase.

	Current Fee	New Fee
Illegal Construction Fine	\$1,000	\$10,000

This fee will be applied to owner of any real property or structure who offers for sale any lot, block, site or unit before such plot has been approved by the Nassau County Planning Commission, or commences construction of any improvements without the approval of the Nassau County Planning Commission. This fine is mostly a deterrent to illegal construction and the numbers of infraction are very minimal.

<u>Fire Commission</u>: The Fire Commission fees reflect changes in CPI for emergency management and life saving courses it offers. § 4. Section 1 of Local Law No. 18-2001 was amended by Local Law 11-2004 to reflect the following fees:

	Current	
Course	Fee	New Fee
Advanced Cardiac Life Support (ACLS)	\$250	\$300
ACLS Refresher	\$150	\$200
Public Access Defibrillation	\$50	\$75
Cardio-Pulmonary Resuscitation (Healthcare Providers)	\$75	\$125
Cardio-Pulmonary Resuscitation (Heart saver Adult)	\$75	\$100
Certified First Responder (CFR)	\$250	\$350
CFR Refresher	\$125	\$200
EMT	\$525	\$850
EMT Refresher	\$250	\$500
EMT Cardiac Care	\$1,000	\$1,500
EMT Cardiac Care Refresher	\$300	\$900
EMT Paramedic Refresher	\$450	\$950

The Nassau County Fire Commission is authorized to offer courses to all interested persons. The EMS administrator establishes an appropriate course schedule and provide for appropriate procedures so as to offer the above courses at the above tuition rates. These tuition fees had not been increased since 2001.



MAJOR OPERATING FUNDS REVENUE



REVENUE SOURCES IN NASSAU COUNTY

The County derives its revenues from a variety of sources. The largest of these are the sales tax, the property tax, Federal and State aid and departmental revenues.

Nassau County allocates revenues and expenditures into 12 funds. The daily operations of the County are supported by the six major operating funds, which are the focus of this document. The other six funds are the Community College Fund, which is independent and supports its own operations; the Sewer and Storm Water Authority District Fund is also independent and supports the operation of the sewage disposal and collection system as well as storm water operations. The remaining four were specifically created to address specific needs including capital projects, technological advances, open space preservation and grants programs.

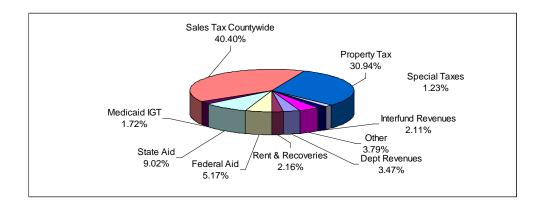
The six Major Operating Funds support the primary operations of the County. These are the General Fund, Fire Prevention Fund, Parks and Recreation Fund, Police Headquarters Fund, Police District Fund and Debt Service Fund. With the exception of the Debt Service Fund, these operating funds contain expenses and revenues for the services they provide. The Debt Service Fund contains all interest and principal payments for the County's borrowings as well as the impact of Nassau Interim Finance Authority sales tax set asides. The revenue in this fund is the result of back charge reimbursements from other funds for previously borrowed funds for specific projects related to operating departments. It is for this reason that the discussion of revenue in the Debt Service Fund is excluded from this revenue manual.

Table 4.1: Major Operating Funds Revenues, 2002-2005

Revenue	2002 Actual	2003 Actual	2004 Actual	2005 Budget
Fund Balance	37,863,083	68,330,398	90,911,627	21,479,706
Interest Penalty on Tax	20,156,287	22,455,742	22,682,144	24,180,000
Permits & Licenses	7,225,261	9,558,590	8,255,953	9,040,392
Fines & Forfeits	13,250,047	13,783,868	14,687,783	17,017,288
Investment Income	8,058,769	6,217,078	10,305,631	9,196,792
Dept Revenues	95,964,497	75,543,247	82,337,676	82,812,753
Rent & Recoveries	41,936,126	48,283,115	77,935,671	51,534,433
Service Fees	1,529	26,316	25,370	260,000
Payment in Lieu of Taxes	2,973,673	4,141,018	3,631,668	4,500,000
OTB Profits	12,550,157	9,205,088	7,001,492	7,600,000
Federal Aid	124,666,658	107,591,746	126,207,269	123,425,866
NIFA Aid	20,000,000	15,000,000	7,500,000	11,800,000
State Aid	189,157,576	198,767,078	209,969,043	215,240,214
Medicaid IGT	77,390,493	68,962,159	121,715,135	40,973,706
Sales Tax Countywide	822,971,790	827,982,437	932,894,549	964,657,090
Property Tax Levy	618,846,296	741,778,067	743,001,328	738,711,109
OTB 5% Tax	7,452,309	7,329,246	7,042,751	6,900,000
Special Taxes	17,895,525	18,653,514	25,352,012	29,398,495
Back Charges and Other	378,350,072	400,290,430	56,578,549	50,258,693
Total	2,496,710,148	2,643,899,137	2,548,035,651	2,408,986,537



FIGURE 4.1: Major Operating Funds Revenues By Source for the 2005 Budget



The above graph excludes Interdepartmental revenues and fund balance. Other consists of Interest Penalty on Tax, Permits & Licenses, Fines & Forfeits, Investment Income, Service Fees, Payments in Lieu of Taxes, OTB Profits, NIFA Aid and OTB 5% Surcharge.

The Fiscal 2005 Budget reflects the County's continued reliance on sales tax and property tax revenues to support its operations. As shown in the above graph, 40.4 percent of revenues derive from the sales tax and another 30.9 percent is generated from the County portion of the property tax.



LARGEST REVENUE SOURCES

SALES TAX

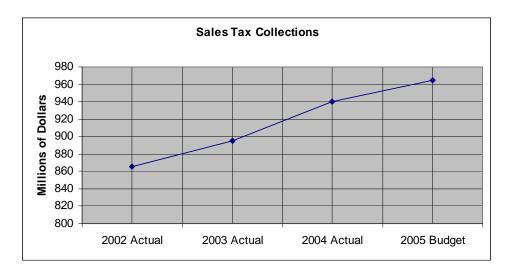
The County's sales tax is collected by the State and remitted to Nassau County. The current sales tax rate in the County is 8 5/8%, of which (i) 4 3/8% is the State's share (including a 3/8% component that is imposed within the Metropolitan Commuter Transportation District pursuant to section 1109 of the State Tax Law) and (ii) 4 ½% is the County's share, out of which the County (a) must allocate a ½% component to towns and cities within the County under a local government assistance program established by the County and authorized pursuant to Section 1262-e of the Tax Law and (b) is authorized to allocate up to a 1/12% component to the villages within the County under a local government assistance program. The County has enacted legislation to implement a local government assistance program with the villages. The amount allocated in 2001 through fiscal year 2003 was \$250,000 each year; for 2004 \$500,000 and for the 2005 fiscal year, the County has allocated \$750,000 to the villages.

Table 4.2: Sales Tax Revenues – Major Operating Funds

Revenue	2002 Actual	2003 Actual	2004 Actual	2005 Budget
Sales Tax Countywide (1)	865,487,144	895,541,994	939,861,602	964,657,090
\$ Increase (Decrease) from	58,804,424	30,054,850	44,319,608	24,795,488
Prior Year				
% Increase (Decrease) from	7.3%	3.5%	4.9%	2.6%
Prior Year				

(1) Sales tax shown on table 4.2 represent gross collections, before NIFA set-asides, operating expenses or interest income.

Figure 4.2: Sales Tax Growth (Fiscal 2002-2005)





Sales tax is Nassau County's single largest revenue source, generating approximately half of all General Fund income and more than one-third of total revenues across the County's major operating funds. Sales tax collections in 2004 grew 4.9% over fiscal year 2003.

PROPERTY TAX LEVY

The County's second largest source of revenues in the Major Operating Funds is the real property tax, which constitutes approximately 31 percent of total revenues in the 2005 Budget (excluding interfund revenues). The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations. Fiscal 2005 Budget assumes no property tax levy increase, honoring the County Executive's commitment not to raise the property tax levy for the remainder of his current term. Table 5.2 below shows fiscal years 2003 through 2005 property tax levies in the Major Operating Funds.

Table 4.3: Property Tax Levies - Major Operating Funds

FUND	2003 LEVY	2004 LEVY	2005 LEVY
Police District Fund	\$299,978,568	\$301,296,571	\$309,306,781
Police Headquarters	252,173,389	239,070,905	252,897,540
Fund			
General Fund	126,462,739	136,984,462	112,769,518
Parks and Recreation	43,084,813	43,577,327	48,293,581
Fund			
Fire Prevention Fund	17,011,602	17,781,846	15,443,689
TOTAL	\$738,711,111	\$738,711,111	\$738,711,109
	. , ,	. , ,	. , ,

The property tax levy has remained constant since 2003. The variations in this graph represent reassessments within each fund.



STATE AND FEDERAL AID

The County receives State and Federal reimbursement for services it provides, primarily for mandated health and human services. Consequently, variations in the amount of County revenues derived from federal and State aid are primarily the result of Medicaid, public assistance, day care, foster care, early intervention and special education caseload changes. The mandated costs for these entitlements are rising and outpacing State Aid receipts. The most notable growth has occurred in the local share of the Medicaid Program, which it is estimated to cost \$296 million in Fiscal 2005. The Special Education and Early Intervention programs, which are reimbursed by only 50 percent by the State, have risen from approximately \$113 million in Fiscal 2001 to a projected \$140 million in Fiscal 2005. Approximately 9.65% of the total revenues in the 2005 Budget come from State Aid. The following departments are the primary recipients of State and Federal Aid, respectively.

Table 4.4: State Aid Appropriations in Fiscal 2005 Budget

Department	State Aid
Social Services	\$106,876,232
Mental Health	\$55,220,646
Health	\$27,671,288
Probation	\$4,036,658
Senior Citizens	\$4,024,770
Drug & Alcohol	\$3,403,407
Courts	\$2,476,483
Youth Board	\$1,599,310
Medical Examiner	\$1,495,908
Other	\$8,435,512
Total State Aid	\$215,240,214

Table 4.5: Federal Aid Appropriations in Fiscal 2005 Budget

Department	Federal Aid
Social Services	\$99,777,641
Correctional Center	\$17,026,986
Senior Citizens	\$5,148,501
Other	\$1,472,738
Total Federal Aid	\$123,425,866

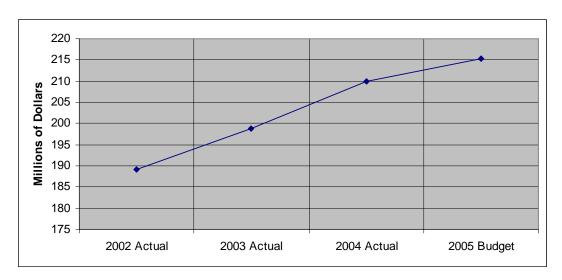
² Beginning in 2006, the State will impose a cap on local Medicaid spending. Local share costs will increase by approximately 3% annually and neither State reimbursement not the expenses associated with these State reimbursements will flow through County budgets.



Table 4.6: State Aid Revenue – Major Operating Funds

Revenue	2002 Actual	2003 Actual	2004 Actual	2005 Budget
State Aid	189,157,576	198,767,019	209,969,043	215,240,214
\$ Increase (Decrease) from Prior Year	16,319,647	9,609,502	11,201,965	5,271,171
% Increase (Decrease) from Prior Year	9.44%	5.08%	5.64%	2.51%

Figure 4.3: State Aid Growth



The vast majority of these reimbursements are for health and human services entitlement programs. The mandated costs for health and human services entitlements are rising and outpacing State Aid. In just the three years since the end of Fiscal 2001, these mandated expenditure categories have grown by a projected \$135.1 million. By far, the most rapid growth has occurred in the local share of the Medicaid program. Revised projections for 2005 indicate that total Medicaid expenses will be \$275 million, offset by approximately \$61 million of State Aid revenue. The costs of the State-mandated Special Education and Early Intervention programs, which are reimbursed by only 50 percent by the State, have risen from \$112.8 million in Fiscal 2001 to a projected \$140 million in Fiscal 2005. The cost of other health and human services entitlement programs, which typically are reimbursed 50 percent by the federal government and 25 percent by the State, has grown by more than \$18 million.



FEDERAL AID APPROPRIATION

Overall, federal aid levels have decreased slightly in recent years in some non-mandated areas, such as state probation aid and federal reimbursement for local correctional center custody of aliens held on behalf of the federal government. Approximately 4.9% of the total revenues in the 2005 Budget come from Federal Aid.

Revenue 2002 Actual 2003 Actual 2004 Actual 2005 Budget **(1)** Federal Aid 124,666,658 107,591,746 126,207,269 123,425,866 \$ Increase (Decrease) 14,408,960 (17,074,912)18,615,523 (2,781,403)from Prior Year % Increase (Decrease) 13.07% (13.70%)17.3% (2.2%)from Prior Year

Table 4.7: Federal Aid Revenue – Major Operating Funds

⁽¹⁾ The decrease in total federal aid was primarily due to inflated 2002 reimbursements for retroactive prior year Social Service program costs and a decrease in the number of federal inmates held at the Nassau County Correctional Center.

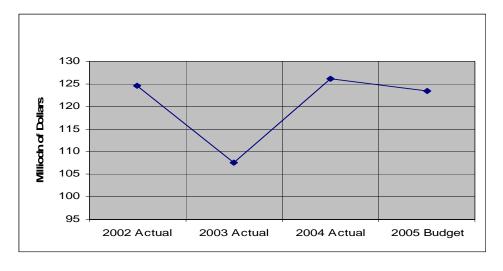


Figure 4.4: Federal Aid Growth

The cost of other health and human services entitlement programs, which typically are reimbursed 50 percent by the federal government and 25 percent by the State, has grown by more than \$18 million. In 2003, the decrease in total federal aid was primarily due to inflated 2002 reimbursements for retroactive prior year Social Service program costs and a decrease in the number of federal inmates held at the Nassau County Correctional Center.



DEPARTMENTAL REVENUES

Departmental revenues include a wide variety of receipts generated by County departments, including parks usage fees, inspection fees, registration and licensing fees, data sales and permit fees. The County has raised certain fees in recent years; the most recent increase took place during fiscal 2004. Please refer to section three of this document for specific 2004 fee increases.

2004 Actual 2005 Budget REVENUE 2002 Actual 2003 Actual 75,543,247 **Departmental Revenues** 95,964,497 82,337,676 82,812,753 \$ Increase (Decrease) from 39,531,447 (20,421,250)6,794,429 475,077 Prior Year (1) % Increase (Decrease) 70.05% (21.28%)8.99% 0.58% from Prior Year

Table 4.8: Departmental Revenues

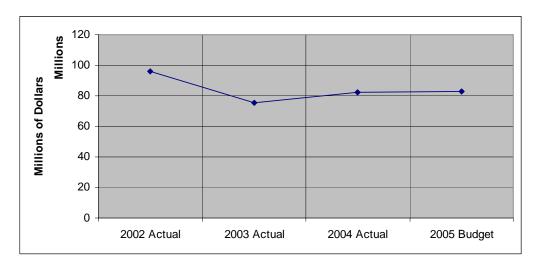


Figure 4.5: Departmental Revenue Growth

After a sharp decrease in 2003, departmental revenues have leveled off, as the Administration continues to manage the County's fees infrastructure.

⁽¹⁾ Departmental revenues decreased primarily due to the contractual reimbursement of the intergovernmental transfer of charity care funding from New York State to the Nassau Health Care Corporation (NHCC), which was reduced in 2003.



Table 4.9: Nassau County Tax Revenue Sources

The following table summarizes all tax revenue sources in Nassau County. Besides sales and property taxes, the County receives revenues from other tax collections, as discussed in the section below:

	FUND	2002	2003	2004	2005 BUDGET
Sales Tax County Wide	General	773,974,689	779,062,057	882,923,348	907,089,227
Sales Tax Part County	General	48,997,101	48,920,380	49,971,201	57,567,863
Property Tax	5 Major Funds	618,846,296	741,778,067	743,001,328	738,711,109
Special Taxes:					
Motor Vehicle Registration	Police Headquarters	6,787,706	6,903,524	12,879,745	16,203,495
Telephone Surcharges	Police Headquarters	4,003,501	5,273,467	6,541,199	6,250,000
Entertainment Tax	General	3,162,357	2,735,422	2,149,025	3,000,000
Hotel/Motel Tax	General and Parks	3,908,055	3,666,650	3,730,173	3,875,000
Admission tax	General	33,906	74,451	51,870	70,000
Total		17,895,525	18,653,514	25,352,012	29,398,495
Total Tax Revenues		1,459,713,611	1,588,414,018	1,701,247,889	1,732,766,694

The largest tax revenue source is the sales tax countywide followed by the property tax and the motor vehicle registration. The current sales tax rate in the County is 8 5/8%, of which (i) 4 3/8% is the State's share (including a 3/8% component that is imposed within the Metropolitan Commuter Transportation District) and (ii) 4 1/4% is the County's share. The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limits. When a County resident registers their vehicle the New York State Department of Motor Vehicles collects a Motor Vehicle Registration tax on behalf of the County. The annual fee collected on behalf of the County is \$15.00 per passenger vehicle and \$40.00 per commercial vehicle - the State registration period is 2 years in duration. The Hotel and motel occupancy tax is a 3% of the per diem rental fee for each room. The entertainment tax consist of a \$1.50 surcharge applied to every ticket sold in designated venues in Nassau County and the Admission tax is a tax collected at Belmont Park by the New York Racing Association. More detailed discussion of the above tax revenues can be found in section V of this manual. For Motor Vehicle Registration and Telephone Surcharges, please see the Police Headquarters in the Public Safety section. All other taxes are included in the Treasurer's department detail discussion.

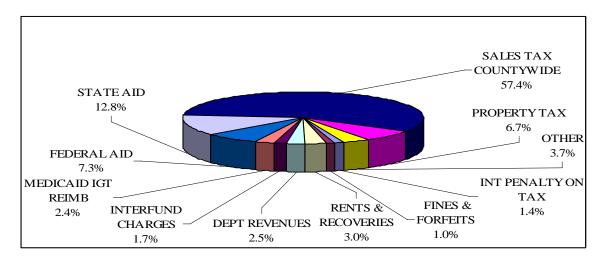


SUMMARY OF REVENUES BY FUND



	GENERAL	FLIND		
	OLNERAL	TOND		
Object	2002 Actual	2003 Actual	2004 Actual	2005 Budget
BA - INT PENALTY ON TAX	20,156,287	22,455,742	22,682,144	24,180,000
BC - PERMITS & LICENSES	4,723,113	6,791,841	6,050,697	6,915,392
BD - FINES & FORFEITS	12,784,749	13,059,352	14,476,867	16,817,288
BE - INVEST INCOME	8,056,661	6,143,868	10,068,865	9,000,400
BF - RENTS & RECOVERIES	39,926,439	41,378,139	74,599,813	49,694,433
BG - REVENUE OFFSET TO EXPENSE	660,209	695,262	2,505,555	4,207,933
BH - DEPT REVENUES	144,310,618	111,215,627	47,022,139	41,767,392
BH - DEPT REVENUES (Medicaid IGT)	-	-	121,715,135	-
BI - CAP BACKCHARGES	5,053,187	3,185,324	2,811,134	5,440,000
BK - SERVICE FEES	1,529	26,316	25,370	260,000
BO - PMT IN LIEU OF TAXES	2,973,673	4,205,489	3,631,668	4,500,000
BQ - DEBT SERV FROM CAP	1,156,435	9,993,239	-	-
BS - OTB PROFITS	12,550,157	9,205,088	7,001,492	7,600,000
BW - IF CHARGES REVENUE	70,074,301	64,024,739	24,610,638	28,357,789
BX - MEDICAID IGT REIMB	-	-	-	40,973,706
FA - FEDERAL AID	124,279,376	107,182,671	125,790,604	123,091,866
NA - NIFA AID	63,820	15,000,000	-	11,800,000
SA - STATE AID	188,947,812	196,394,260	208,800,129	214,550,779
TA - SALES TAX: COUNTY	773,974,689	779,062,057	882,923,348	907,089,227
TB - SALES TAX: PART CTY	48,997,101	48,920,380	49,971,201	57,567,863
TL - PROPERTY TAX	108,677,209	129,529,695	141,274,679	112,769,518
TO - OTB 5% TAX	7,452,309	7,329,246	7,042,751	6,900,000
TX - SPECIAL TAXES	6,899,144	6,284,024	5,735,985	5,970,000
Grand Total	1,581,718,817	1,582,082,359	1,758,740,214	1,679,453,586

Figure 5.1: General Fund Revenue Allocation For the 2005 Budget



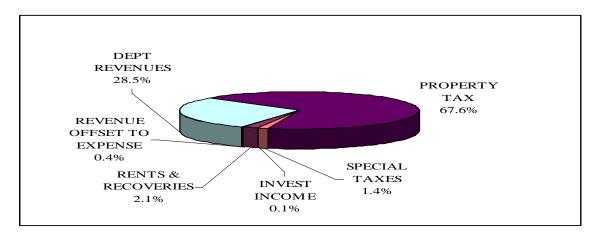
At 57.4%, the sales tax is the major source of revenue, followed by State, Federal Aid and Property Taxes.



DV.	DADKE	RECREATION A	ND MIISELIMS

Object	2002 Actual	2003 Actual	2004 Actual	2005 Budget
BD - FINES & FORFEITS	-	-	100	-
BE - INVEST INCOME	=	706	45,854	45,000
BF - RENTS & RECOVERIES	698,956	1,231,881	1,119,217	1,490,000
BG - REVENUE OFFSET TO EXPENSE	=	-	=	250,000
BH - DEPT REVENUES	14,734,659	13,724,292	14,097,539	20,349,350
IF - INTERFUND REVENUE	44,335,206	-	7,623,296	-
TL - PROPERTY TAX	-	43,084,813	43,577,327	48,293,581
TX - SPECIAL TAXES	205,173	192,499	195,084	975,000
Grand Total	59,973,993	58,234,192	66,658,417	71,402,931

Figure 5.2: Parks, Recreation and Museums Fund Revenue Allocation for the 2005 Budget

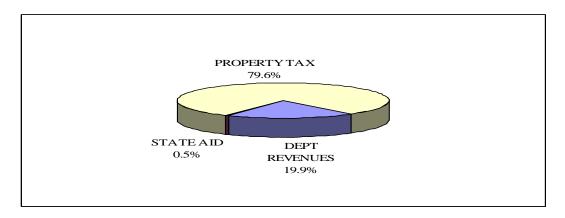


The Parks and Recreation Fund contains revenues and expenses for the Department of Parks, Recreation and Museums. Revenues in this fund come primarily from a designated portion of the County property tax and various user fees. Special taxes come from the Hotel Motel Tax collected by the County, according to a local law formula.



FC - FIRE COMMISSION					
Object	2002 Actual	2003 Actual	2004 Actual	2005 Budget	
BE - INVEST INCOME	528	10,195	18,380	-	
BF - RENTS & RECOVERIES	29	31,141	193,018	-	
BH - DEPT REVENUES	3,084,121	3,426,005	3,855,639	3,850,000	
BW - IF CHARGES REVENUE	-	-	2,250	-	
FA - FEDERAL AID	70,729	11,172	-	-	
IF - INTERFUND REVENUE	1,676,854	-	-	-	
SA - STATE AID	145,944	120,615	138,062	100,000	
TL - PROPERTY TAX	14,194,930	17,011,602	17,781,846	15,443,689	
Grand Total	19,173,136	20,610,731	21,989,195	19,393,689	

Figure 5.3: Fire Prevention Fund Revenue Allocation for the 2005 Budget



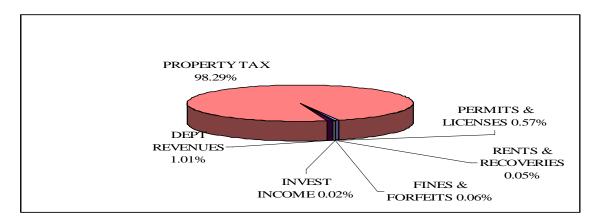
The Fire Prevention Fund contains revenues and expenses for the Fire Commission, which ensures compliance with County fire safety codes and coordinates the operations of the various local fire districts. Revenues in this fund come primarily from a designated portion of the County property tax and various fees, fines, permits and licenses.



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Object	2002 Actual	2003 Actual	2004 Actual	2005 Budget
BC - PERMITS & LICENSES	1,256,482	1,761,774	1,939,706	1,800,000
BD - FINES & FORFEITS	-	261,413	200,166	200,000
BE - INVEST INCOME	1,514	20,672	71,393	65,134
BF - RENTS & RECOVERIES	335,318	630,504	870,702	150,000
BH - DEPT REVENUES	2,355,317	2,869,572	3,109,789	3,167,011
NA - NIFA AID	-	-	7,500,000	-
SA - STATE AID	11,563,005	-	-	-
TL - PROPERTY TAX	270,609,849	299,978,568	301,296,571	309,306,781

Figure 5.4: Police District Revenue Fund Revenue Allocation for the 2005 Budget

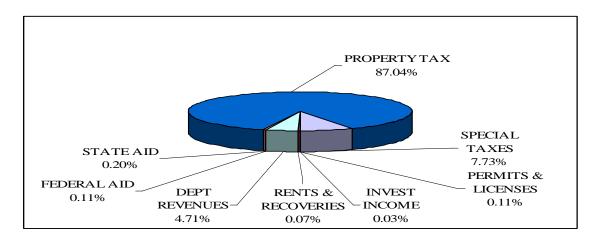


The Police District Fund contains revenues and expenses for the public safety services that the Police Department's eight precincts provide to a large segment of the County's residents. Revenues in this fund come primarily from a designated portion of the County property tax and other minor sources of revenue which include fines, permits and fees. Of the Major Operating Funds, the Police District Fund is the only one that does not fund County-wide services. Only those areas of the County receiving precinct related patrol services pay the Police District property tax.



PD - POLICE HEADQUARTERS					
Object	2002 Actual	2003 Actual	2004 Actual	2005 Budget	
BC - PERMITS & LICENSES	1,245,665	1,004,975	265,550	325,000	
BD - FINES & FORFEITS	465,298	463,103	10,650	-	
BE - INVEST INCOME	65	22,428	101,139	86,258	
BF - RENTS & RECOVERIES	975,385	1,893,332	1,152,921	200,000	
BH - DEPT REVENUES	8,870,276	13,269,909	14,252,569	13,679,000	
BW - IF CHARGES REVENUE	3,798,018	3,796,096	439,876	-	
FA - FEDERAL AID	316,552	397,902	416,665	334,000	
IF - INTERFUND REVENUE	7,844,502	-	-	-	
NA - NIFA AID	8,436,995	-	=	-	
SA - STATE AID	-	589,435	1,030,853	589,435	
TL - PROPERTY TAX	225,364,308	252,173,389	239,070,905	252,897,540	
TX - SPECIAL TAXES	10,791,208	12,176,991	19,420,943	22,453,495	
Grand Total	268,108,272	285,787,561	276,162,071	290,564,728	

Figure 5.5: Police Headquarters Fund Revenue Allocation for the 2005 Budget



The Police Headquarters Fund contains revenues and expenses for services the Police Department provides to all County residents, including crime investigations, ambulance services, traffic safety, highway patrol and administrative/support services. Revenues in this fund come primarily from a designated portion of the County property tax, in addition to, special taxes, and various fines, permits and fees.



PUBLIC SAFETY REVENUE BY DEPARTENT



OFFICE OF CONSUMER AFFAIRS

The Office of Consumer Affairs (OCA) provides effective and efficient consumer protection services and programs to County and non-County residents who purchase goods and services from businesses located in Nassau County.

HISTORICAL TREND

CA - OFFICE OF CONSUMER AFFAIRS					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	935,164	2,724,946	2,025,887	1,900,000	2,922,096
BD - FINES & FORFEITS	553,110	397,210	395,345	750,000	1,224,736
BF - RENTS & RECOVERIES	6,850	-	24	-	-
BH - DEPT REVENUES	60	264	-	100	100
SA - STATE AID	46,214	47,071	20,985	45,000	45,000
TX - SPECIAL TAXES	42,470	40,635	· -	50,000	-
Grand Total	1,583,868	3,210,126	2,442,241	2,745,100	4,191,932

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

CA - OFFICE OF CONSUMER AFFAIRS						
ol CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budg
BC - PERMITS & LICENSES						
	R0506 - HOME IMPRVMT LICENSE	643,740	2,122,096	1,336,877	1,100,000	2,122,09
	R0523 - WEIGHTS & MEASURE FEES	291,424	602,850	689,010	800,000	800,00
BD - FINES & FORFEITS						
	R0603 - FINES	553,110	397,210	395,345	750,000	1,224,73
BF - RENTS & RECOVERIES						
DI - RENTO & RECOVERIED	R0704 - RECVRY PRIOR YR APPR	6,850	-	24	-	
BH - DEPT REVENUES						
BIT- DEFT RETERIORS	R0801 - MISC RECEIPTS	60	264		100	10
	R0808 - FEES	-	-	-	-	-
SA - STATE AID						
0/1 0///12/115	R1001 - REIMBURSED EXPEND	46,214	47,071	20,985	45,000	45,00
TX - SPECIAL TAXES						
TA - OF LOIAL TAXLS	R1113 - PRT TX CN OP AMS DEV	42,470	40,635	-	50,000	-
d Total		1,583,868	3,210,126	2,442,241	2,745,100	4,191,93



Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0506	Title: Home Improvement License

Description:

License fees are levied upon home improvement and landscaping contractors in order to "safeguard and protect the homeowner against abuses on the part of home improvement/landscape contractors." The license fee is \$400 and is valid for two years, therefore revenue streams associated with the issuance of these licenses fluctuates in two-year cycles - on average approximately 4,225 licenses are granted.

Legislative Authority:

Nassau County Law 6-1970

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0523	Title: Weights & Measures

Description:

The Weights and Measures division of OCA performs mechanical testing, inspections and sealing of all weighing and measuring devices used commercially or in public agencies, to assure accuracy and full measure for the consumer. The fees are intended to offset the costs of testing and inspecting various measuring devices throughout the County. In total, this office performs approximately 16,600 device inspections on an annual basis. The deepest category within Weights and Measures are those associated with inspecting petroleum measuring devices. Equally as important is the monitoring and regulation of small scale accuracy within the Weights & Measure category.

State legislated laws also permit retail business establishments to apply for the Item Pricing Exemption which is also administered under the Weights & Measures division – this has been in effect in Nassau County since January 2003. This law exempts retail establishments from individually labeling each product with a price, but mandates that the establishment provide bar code prices scanners to enable the consumer to verify a products price. Each application for a waiver from item pricing is subject to a non-refundable waiver fee based upon the gross square footage of each retail establishment.



WEIGHTS AND MEASURES FEE SCHEDULE

Units of Measure - Scales

Inspection Fee

Up to 20 kg (33lb) capacity: for each of the first five scales in	\$20.00
For each scale per establishment after the first five	\$10.00
Over 15 kg up to and including 300kg (661 lb) capacity	\$40.00
Over 300 kg up to and including 1,500 kg (3,307 lb) capacity	\$100.00
Over 1,500 kg up to and including 7,000 kg (15,432 lb)	\$140.00
Over 7,000 kg up to and including 23,000 kg (50,706 lb)	\$160.00
Over 23,000 kg capacity	\$200.00
Tank, batch and crane scales	\$200.00
TFS* - Non Hazardous (add. 1-day event)	\$200.00

Weights – Field Standards (Class F)

Up to and including 3 kg (7 lbs)	\$8.00
Over 3 kg up to and including 30 kg (66 lb)	\$16.00
Over 30 kg up to and including 300 kg (661 lb)	\$32.00
Over 300 kg up to and including 1,200 kg (2,646 lb)	\$60.00

Linear Field Measures

Up to 1 m (39 in)	\$4.00
Over 16m up to and including 31m (102ft)	\$12.00
Over 31 m	\$20.00
Fabric measuring devices	\$20.00
Wire and cordage measuring devices	\$40.00

Liquid Measures and Devices

Liquid measures 20L (5 gal) or less	\$8.00
Liquid pump (hand operated) 20L or less	\$20.00
Petroleum dispensing and measuring devices	\$10.00
Single dispensing pump	\$20.00
Dual dispensing pump	\$40.00
Blend dispensing pump	\$40.00
Grease and oil pump	\$8.00



Vehicle: Liquid Measures and Devices

Metering systems 300 L/min (79 gpm) or less	\$100.00
Metering systems over 300 L/min	\$120.00

Compartment Calibration

Compartment calibration	
Up to and including 3,000 L (793 gal) capacity	\$40.00
Over 3,000 L up to and including 6,000 L (1,585 gal) capacity	\$80.00
Over 6,000 L up to and including 12,000 L (3,170 gal) capacity	\$120.00
Over 12,000 L capacity	\$240.00

Stationary Petroleum Metering Systems

Up to 400 L/min (106 gpm)	\$100.00
Over 400 L/min including 2,000 L/min (528 gpm)	\$120.00
Over 2,000 L/min up to and including 4,000 L/min (1,057 gpm)	\$140.00
Over 4,000 L/min	\$160.00

Bulk Milk Tanks

Up to 3,000 L (793 gal) capacity	\$40.00
Over 3,000 L up to and including 6,000 L (1,585 gal) capacity	\$80.00
Over 6,000 L up to and including 12,000 L (3,170 gal) capacity	\$120.00
Over 12,000 L capacity	\$240.00

Timing Devices

All commercially used devices where time is a basis for charge	\$4.00
Devices owned or operated by government agencies No cha	
Taxi Meters	\$40.00

Item Price Exemption - Gross Store Size

Under 3,000 square feet	\$500.00
Between 3,001 up to and including 10,000 sq. ft.	\$1,000.00
Between 10,001 and 30,000 sq. ft.	\$3,000.00
Over 30,001 sq. ft.	\$5,000.00



Legislative Authority:

New York State Code of Rules and Regulations Article 16 Section 220.3 of the Agricultural & Markets Law. New York State established the fee structure and penalties and the County has local enforcement authority as noted below;

- 1. Local Law 2-1970: Unfair, deceptive and unconscionable trade practices especially in food markets, gasoline stations and fuel oil deliveries.
- 2. Local Law 7-1976: Dating of perishable foods.
- 3. Local Law 1-1982: Fuel delivery vehicle identification.
- 4. Local Law 3-1982: Excess water in motor fuels.
- 5. Local Law 11-1991: Item pricing and scanner accuracy.
- 6. Article 17 of N.Y.S. Agriculture & Markets Law Labeling of meats, item pricing & scanner.
- 7. Local Law 8-1985: Gasoline Adulteration.
- 8. Local Law 5-1989 Posting of Tax Exempt items in food stores.
- 9. Local Law 11-1991: Item Pricing and Pricing Accuracy.

Department: Office of Consumer Affairs	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This Investigation Division within the Office of Consumer Affairs provides consumer protection to Nassau County residents by investigating unfair deceptive and unconscionable trade practices. Consumer complaints and investigations lead to the issuance of notices of violation by this division. The resultant fines are a source of revenue in this category and the amount of the fines vary according to the nature of the violation and the number of occurrences. The Office of Consumer Affairs has the authority to hold administrative hearings to determine whether businesses violated various Consumer Affairs laws which fall into three categories; Home Improvement License Violation Fines, Weight & Measure Fines and Unfair Trade Practice Fines.

Legislative Authority:

N.Y.S. General Business Law, Local Law 9-1967, Local law 2-1970 and County Law 6-1970.



Department: Office of Consumer Af	fairs
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description:

New York State reimburses the County for the inspections completed by the Weights & Measures division. All expenses related to measuring gasoline quality are 100% reimbursable.

Legislative Authority:

New York State Agriculture & Markets Law section 192a et seq.



CORRECTIONAL CENTER/SHERIFF'S DEPARTMENT

In 2005 the Correctional Center was merged with the Sheriff's Department and became the Correctional Center/Sheriff's Department. The two divisions were created which are accounted for by separate control centers. The Sheriff's Department is divided into two distinct parts: the Corrections Division (CC 10) and the Civil Division (CC 20).

The mission of the Correction Division is to provide a safe and secure environment for the staff and inmates at the jail, while providing for the care, custody and control of detainees and prisoners committed to its custody by the judiciary. In this regard, the Department is required to comply with all laws, existing consent decrees and Court mandates, as well as, oversight agencies, specifically the New York State Commission of Correction.

It is the mission of the Civil Division within the Sheriffs' Department to carry out the orders of the New York State courts in all civil matters, including the discovery and seizure of property, the execution of warrants, and to conduct evictions. The Division also assists the Department of Social Services in the location of assets of parents who fail to support their children.

HISTORICAL TREND

CC - NASSAU COUNTY CORRECTIONAL CENTER					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS	33,404	41,822	57,241	40,000	50,000
BF - RENTS & RECOVERIES	114,273	2,843,009	27,879		-
BH - DEPT REVENUES	188,260	198,357	150,087	220,000	1,222,000
FA - FEDERAL AID	15,851,450	11,736,734	15,681,598	13,605,640	17,026,986
SA - STATE AID	1,003,589	958,088	502,145	900,000	942,000
Grand Total	17,190,976	15,778,010	16,418,950	14,765,640	19,240,986

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

R0603 - FINES & FORFEITS R0603 - FINES & FORFEITS R0603 - FINES & FORFEITS R0603 - FINES & RECOVERIES R0704 - RECVRY PRIOR YR APPR 114,273 2,843,009 27,879 -	2002 Act				
BD - FINES & FORFEITS R0603 - FINES R0603 - FINES R0704 - RECVRY PRIOR YR APPR 114,273 2,843,009 27,879 - BH - DEPT REVENUES R0801 - MISC RECEIPTS R0888 - REIMB EXPENSES IGT 133,568 R0901 - REIMBURSED EXPEND R0907 - FEDERAL PROGRAM REVENUE R0901 - REIMBURSED EXPEND R0907 - FEDERAL PROGRAM REVENUE R1,811,706 R1078 - NYS PASS THRU WPRG R1079 - NYS STATE PASS THRU WPRG		ial 2003 Actual	2004 YTD Oct	2004 Budget	2005 E
R0603 - FINES 33,404 41,822 57,241 40,000					
## ROTO4 - RECVRY PRIOR YR APPR ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 - ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 160,000 ## 114,273 2,843,009 27,879 2 ## 114,273 2,843,009 27,879 2 ## 114,273 2,843,009 27,879 2 ## 114,273 2,843,009 27,879 2					
R0704 - RECVRY PRIOR YR APPR 114,273 2,843,009 27,879 - BH - DEPT REVENUES R0801 - MISC RECEIPTS 54,692 48,801 36,088 60,000 76,000 75,000 7	33,4	04 41,822	57,241	40,000	
R0704 - RECVRY PRIOR YR APPR 114,273 2,843,009 27,879 - BH - DEPT REVENUES R0801 - MISC RECEIPTS 54,692 48,801 36,088 60,000 R0808 - REIMB EXPENSES IGT 133,568 149,557 113,999 160,000 FA - FEDERAL AID R0901 - REIMBURSED EXPEND 3,692,799 - 4,614,628 3,000,000 R0937 - FEDERAL PROGRAM REVENUE 11,811,706 11,593,989 10,991,970 10,455,640 R1078 - NYS PASS THRU FEDERAL FUNDS 121,945 (7,255) R1079 - NYS STATE PASS THRU WPRG 225,000 150,000 75,000 150,000					
R0801 - MISC RECEIPTS 54,692 48,801 36,088 60,000	114 5	73 2 843 000	27 879	_	
R0801 - MISC RECEIPTS	114,2	2,043,003	21,013		
R0888 - REIMB EXPENSES IGT 133,568 149,557 113,999 160,000 FA - FEDERAL AID R0901 - REIMBURSED EXPEND 3,692,799 - 4,614,628 3,000,000 R0937 - FEDERAL PROGRAM REVENUE 11,811,706 11,593,989 10,991,970 10,455,640 R1076 - NYS PASS THRU FEDERAL FUNDS 121,945 (7,255) R1079 - NYS STATE PASS THRU WPRG 225,000 150,000 75,000 150,000 SA - STATE AID					
R0901 - REIMBURSED EXPEND 3,692,799 - 4,614,628 3,000,000					
R0901 - REIMBURSED EXPEND 3,692,799 - 4,614,628 3,000,000 R0937 - FEDERAL PROGRAM REVENUE 11,811,706 11,593,989 10,991,970 10,455,640 R1078 - NYS PASS THRU FEDERAL FUNDS 121,945 (7,255) R1079 - NYS STATE PASS THRU WPRG 225,000 150,000 75,000 150,000 SA - STATE AID	133,5	ŝ8 149,557	113,999	160,000	
R0937 - FEDERAL PROGRAM REVENUE 11,811,706 11,593,989 10,991,970 10,455,640 R1078 - NYS PASS THRU FEDERAL FUNDS 121,945 (7,255) R1079 - NYS STATE PASS THRU WPRG 225,000 150,000 75,000 150,000 SA - STATE AID					
R1078 - NYS PASS THRU FEDERAL FUNDS 121,945 (7,255)	3,692,7	99 -	4,614,628	3,000,000	2,
R1079 - NYS STATE PASS THRU WPRG 225,000 150,000 75,000 150,000 SA - STATE AID			10,991,970	10,455,640	14,
SA - STATE AID			-	-	
	225,0	00 150,000	75,000	150,000	
R1001 - REIMBURSED EXPEND 1,003,589 958,088 502,145 900,000					
	1,003,5	89 958,088	502,145	900,000	
and Total 17.19	1,0	,	,	,	03,589 958,088 502,145 900,000 90,976 15,778,010 16,418,950 14,765,640



Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The Court may decree a payment as a settlement of a fine or as part of a criminal sentence. The amount of the fine is determined by the Court in accordance with Article 80 of the New York State Penal Code and the Court determines the ability of the person convicted of a crime to pay the fine.

Legislative Authority:

New York State Article 420 of the State Criminal procedural Law.

Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

The department revenues are composed of the following fees:

Description:

Disciplinary Hearings Fees: Inmates are charged a \$5.00 fee per infraction if they are found guilty of committing an infraction of the Correctional Centers' rules. These fees assist in offsetting some of the administrative costs incurred, and acts as a deterrent to behavior that will incur disciplinary action. These fees are charged directly against an inmate's "house" account and the administration will attempt to collect these fees prior to the discharged or transfer of the inmate.

Social Security Administration (SSA) Reimbursement: Currently Social Security benefits, except for disability benefits, are discontinued for the duration of incarceration period based on the concept that the food and housing provided by the Correctional center renders these benefits unnecessary. This policy results in significant cost savings to the SSA and the Correctional Center receives \$400 per month for those inmates identified as a SSA benefit recipients.

Copy Charges: Periodically requests are made to obtain copies of inmate records for which a \$0.25 per page fee is charged.



Legislative Authority:

Disciplinary Hearings New York State Minimum Standards Title & Section 7006.9-6(c) – this also limits the amount of the fee charged.

Copy Charges: County ordinance 379-1974

Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimb Exp IGT from Incarceration Fees

Description:

This fee is charged against "certain people who are incarcerated at the Nassau County Correction Center and are subsequently convicted of the crime which led to their incarceration" to pay for actual non-reimbursable incarceration costs. Inmates determined to have a limited ability to pay are charged \$40 per day with a maximum obligation of \$2,500. Inmates determined to have the ability to pay are charged \$150 per day for the entire duration of their incarceration. Upon discharge the inmate is provided a bill which notifies them the amount of money owed to the County. If no payment is received, a subsequent notice is issued after 60 and 90 days. If no payment is remitted the amount considered in default is forwarded to the County Attorney's Office for collection.

Legislative Authority:

Incarceration Fees: Local Law 12-1996



Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

Administered through the Department of Justice (DOJ), the State Criminal Alien Assistance Program (SCAAP) provides federal assistance for those costs related to incarcerating undocumented criminal aliens. In March of every year the required paperwork is filed with the DOJ and the subsequent reimbursement is received in July/August.

Legislative Authority:

Section 241 of the Immigration & Nationality Act of 1990 as amended 8 U.S.C. Part 1231 (i).

Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R0937	Title: Federal Program Revenue

Description:

This is a contractual agreement between the United States Department of Justice (DOJ) and the Sheriff's Department to house inmates who are in the custody of the U.S. Marshal Service at the Correctional Center.

Legislative Authority:

Intergovernmental Service Agreement between the Department of Justice and the County of Nassau.



Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid - Reimbursement
Sub-Object Code: R1079	Title: NYS Pass Thru Work Program (WPRG)

Description:

These are funds received from New York State for the Drug Abuse Treatment Program, administered by the Nassau County Department of Drug and Alcohol, for inmates who have been charged with drug related crimes and are incarcerated at the Correctional Center. The required paperwork is filed and funds are received on a quarterly basis.

Department: Correctional Center	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

This revenue represents the reimbursement of expenses from New York State for housing and transporting State Ready inmates and Parole Violators between State facilities and the Nassau County Correctional Center. The required paperwork is submitted to the State and the reimbursement is received on a quarterly basis.

Legislative Authority:

New York State Executive Law 2591, New York State Correction Law 601



HISTORICAL TREND

SH - SHERIFF					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	-	-	23,337	-	-
BH - DEPT REVENUES	906,446	1,020,935	927,754	980,000	-
FA - FEDERAL AID	438,838	717,616	(125,400)	600,000	-
SA - STATE AID	113,036	94,735	(32,300)	150,000	-
Grand Total	1,458,320	1,833,286	793,391	1,730,000	-

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

Note: Sheriff's Department Control Center 10 becomes Correctional Center Control Center 20 in 2005.

		SH - SHERIFF				
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - SHERIFF BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	23,337	-	
BH - DEPT REVENUES	R0808 - FEES	906,446	1,020,935	927,754	980,000	
FA - FEDERAL AID	R0967 - TITLE IVD SOCIAL SVCS	438,838	717,616	(125,400)	600,000	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	-	-	-	-	_
Grand Total	R1067 - TITLE IVD SOC SVCS	113,036 1,458,320	94,735 1,833,286	(32,300) 793,391	150,000 1,730,000	

Department: Sheriffs Department	
Fund: General	
Control Center: CC20	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R0808	Title: Fees

Description:

These fees are collected by the Sheriff's Department pursuant to the NYS CPLR (Civil Practice Laws and Rules). These fees are set by the state and cover the enforcement of court orders such as income and property executions, orders of seizure, and warrant of eviction and arrest.



Legislative Authority:

The fees and poundage collected by the Sheriff's Department are established through State law and the CPLR. These fees are standard for any Sheriff's Department in New York State.

Department: Sheriffs Department	
Fund: General	
Control Center: CC20	
Object Code: FA	Title: Federal Aid - Reimbursements
Sub-Object Code: R0967	Title: Title IV - D Social Services

Description:

The Federal Government, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the Sheriff's Department for salaries and mileage of any departmental personnel engaged in the enforcement of child support mandates for dependant children. The federal government reimburses 66% of these expenses.

Department: Sheriffs Department	
Fund: General	
Control Center: CC20	
Object Code: SA	Title: State Aid - Reimbursements
Sub-Object Code: R1067	Title: Title IV - D Social Services

Description:

New York State, through the Department of Social Services, under Title IV-D of the Social Security Act reimburses the Sheriff's Department for salaries and mileage of any departmental personnel engaged in the enforcement of child support mandates for dependant children. The federal government reimburses 17% of these expenses.



OFFICE OF EMERGENCY MANAGEMENT

Nassau County's Office of Emergency Management (OEM) has the statutory responsibility to coordinate all County emergency response plans. OEM's responsibilities are to identify vulnerabilities, effectively mitigate disasters, educate the public, responds to hazardous emergency situations, protect Nassau County's first responders, ensure continuity of government and to facilitate an effective recovery program. OEM will coordinate with local, state and federal agencies, as well as private entities to develop, maintain and implement the Emergency Operations Plan (EOP).

HISTORICAL TREND

EM - EMERGENCY MANAGEMENT						
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget	
BF - RENTS & RECOVERIES	-	-		_00uugo.	_000 _uugo.	
FA - FEDERAL AID	-	-	129,593	168,735	168,736	
SA - STATE AID	-	-	10,455		·-	
Grand Total	-	-	140,048	168,735	168,736	

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

EM - EMERGENCY MANAGEMENT						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - EMERGENCY MANAGEMENT BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
FA - FEDERAL AID	_					
	R0901 - REIMBURSED EXPEND	-	-	129,593	168,735	168,736
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	-	-	10,455	-	-
Grand Total		-	-	140,048	168,735	168,736

Department: Office of Emergency M	anagement
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursement of Expenditures

Description:

Funding from federal programs is distributed through the state to local jurisdictions on a formula allocation basis. Reimbursement payments are issued on a quarterly basis and are typically equal to one fourth of each jurisdiction's final annual allocation. To be eligible for reimbursement, expenditures must be necessary and essential for the development, maintenance and improvement of the local emergency management program. Examples of eligible expenses are salaries, benefits, travel, office supplies, administrative equipment, rent, maintenance of office space, utilities and insurance costs.



Legislative Authority:

The Emergency Management Performance Grant (EMPG) is funded by the Department of Homeland Security (DHS) and is made available to State and local governments through the Federal Emergency Management Agency (FEMA). The New York State Emergency Management Office (NYSEMO) is the primary recipient of the program. Nassau County participates in this program as sub-recipients of the State.

Department: Office of Emergency I	Management
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursement of Expenditures

Description:

This funding is received from the Federal Emergency Management Agency through the State Emergency Management Office for administrative fees.

Legislative Authority:

The Stafford Act specifies that each grant recipient be provided an administrative allowance to meet the costs associated with administering the grant.



FIRE COMMISSION

Within the Fire Commission, the Bureau of Fire Investigations remains dedicated to continue providing the optimum level of service to the seventy-one fire departments serving all of the communities within the County of Nassau. The close collaboration and cooperation between the Nassau County Police Department with the Bureau of Fire Investigation in examining undetermined, suspicious, and incendiary fires provides the residents of Nassau County with the finest in fire related investigatory skills.

Since 1992 the Bureau has administered an extremely successful thirty-day program to train and educate their Fire Inspectors. Each Fire Inspector is temporarily assigned to this Bureau and responds to incidents with one of the experienced investigators to get "hands on" experience. In addition to this thirty-day assignment, a ninety-day extended assignment has also been very successful. Both programs have consistently provided the Bureau with a rich list of candidates for future consideration as Fire Investigators. The Bureau consistently receives inquiries from other law enforcement agencies, and fire service commanders requesting assistance in the implementation of our highly regarded team concept in the investigation of fires. In addition, the Bureau of Fire Investigation has assisted approximately sixty of the local fire departments in providing background checks for prospective applicants.

The volunteer fire service of Nassau County actively participates in and continues to request the Arson Awareness Program. This program is provided and sponsored with the cooperation of the Nassau County Fire Service Academy. In order to update and maintain the technical skills of the Bureau's personnel, the Fire Marshal's Office, the Police Department Arson/Bomb Squad and the Fire Service Academy continue their commitment to providing continual training in Arson Detection and Awareness.

HISTORICAL TREND

FC - FIRE COMMISSION						
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget	
BE - INVEST INCOME	528	10,195	17,686	-	-	
BF - RENTS & RECOVERIES	29	31,141	60,128	-	-	
BH - DEPT REVENUES	3,084,121	3,426,005	3,231,148	3,364,000	3,850,000	
FA - FEDERAL AID	70,729	11,172	-	-	-	
IF - INTERFUND REVENUE	1,676,854	· -	-	-	-	
SA - STATE AID	145,944	120,615	132,722	100,000	100,000	
TL - PROPERTY TAX	14,194,930	17,011,602	17,781,846	17,781,846	15,443,689	
Grand Total	19,173,136	20,610,731	21,223,530	21,245,846	19,393,689	



FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	FC - FIRE (COMMISSION				
Control CObject 10 - FIRE COMMISSION	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BE - INVEST INCOME	R0790 - INVESTMENT INCOME R0791 - INT BANK DEPOSITS	528 -	10,195 -	17,686 -	:	:
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR R070R - AUDIT RECOVERY	29	31,141 -	59,121 1,008	:	:
BH - DEPT REVENUES	R0808 - FEES	3,084,121	3,426,005	3,231,148	3,364,000	3,850,000
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND R1078 - NYS PASS THRU FEDERAL FUNDS	79,686 (8,957)	- 11,172	:	:	:
IF - INTERFUND REVENUE	R1801 - TRSF FROM GENL FUND	1,676,854	-		-	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	145,944	120,615	132,722	100,000	100,000
TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	14,194,930	17,011,602	17,781,846	17,781,846	15,443,689
Grand Total		19,173,136	20,610,731	21,223,530	21,245,846	19,393,689

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0808A – 0808N	Title: Fees

Description:

The primary source of the Fire Commission's revenue is fees generated from mandatory compliance testing which supports a variety of State and local public safety laws. A minor source of revenue is derived from the educational fees associated with Emergency Medical Training courses offered to the general public. The following is a list of the major fees that the Fire Commission charges.

Flammable / Combustible Liquid Fees – Article III Fees: relates to the storage, transportation, and dispensing of gasoline and other flammable/combustible liquids. The specific fees are as follows; Certificates of Fitness, Licenses to install/remove storage tanks, Tank Registration Fees, Bulk Storage Facility Inspections, Plan Review Fees, Truck Permits, Dispensing Certificates of Fitness and Transportation Certification of Fitness.

Liquefied Petroleum Gas Fees – Article VI Fees: relates to the storage, transportation, plan review and sale of all petroleum gasses such as propane.

Tent Fees – Article XIV Fees: are paid in order to erect tents for entertainment and commercial purposes in Nassau County. Tents must be inspected for compliance with life safety requirements.



Fire Alarm System Permit Fee – Article XVII Fee: are paid upon installation of a fire alarm system and thereafter on a tri-annual basis.

Sprinkler Fire Alarm System Fees – Article XVIII Fees: relate to the installation and plan review of sprinkler systems and building standpipes, as well as, the plan review and inspection of fire alarm and fire detection systems.

Hood & Duct Automatic Fire Extinguishing System Fees – Article XXI Fees: relates to the installation, permitting, plan review and inspection of hoods and ducts in food establishments, as well as the installation, permitting, plan review and inspection of automatic fire extinguishing systems.

Miscellaneous Fees - School Inspection Fees: relating to the required inspection every eleven months of schools, both public and private, as well as the amendment and duplication of permits, certificates and licenses.

Portable Fire Extinguishers Fees – Article XXIII Fees: relate to licenses and certificates for the sale, lease and service of portable fire extinguishers.

Flammable Finishes Fees – Article V Fees: relate to the licensing and plan review of the use of flammable finishes (as use in automobile body shops).

Compressed Gasses Fees – Article VII Fees: relate to the vehicle safety inspection and the permits granted for the transportation of compressed gasses, defined as all flammable gasses other than propane.

Welding & Cutting Fees – Article IX Fees: relate to the certification of individuals working with welding and heat based cutting equipment.

Generator / Emergency Light Load Fee – Article XIII Fee: relate to the testing of emergency lighting systems in commercial and multifamily residential buildings.

General Building Requirement Fee – Article XXIV Fees: relate to the inspection, plan review, and permitting of commercial and multifamily residential buildings in development.

Liquid & Solid Oxidizer Fees – Article XIX Fees: relate to the certification and permitting for the storage and transport of oxidizers, particularly chlorine.

EMS Course Training to Non Providers: for a fee the County currently offers emergency medical training courses to the general public.

Fixed Foam System Test



\$390.00

FIRE COMMISSION FEES SCHEDULE

Flammable/Combustible Liquid Storage Tank Installers, or Removers, or Automatic Fire Suppression System License

Automatic Fire Suppression System License	
Initial Application Fee	\$240.00
Annual Renewal Fee	\$120.00
Flammable/Combustible Liquid Tank Testing Certificates of Fitness	s
Initial Application Fee	\$240.00
Annual Renewal Fee	\$40.00
Flammable/Combustible Liquid Underground Storage Tank Testing Fees	
Per Tank System	\$160.00
Flammable/Combustible Liquid Underground Storage Tank Registration	n Fee
Each Additional New or Replacement Tank	\$160.00
Facility Registration Aggregate Gallonage	
Less than Five Thousand (5,000) gallons	\$160.00
Five Thousand (5,000 to less than Ten Thousand (10,000) gallons	\$390.00
Equal to or greater than Ten Thousand Gallons (10,000)	\$540.00
Flammable / Combustible Liquid Storage Tank Coating Thickness Test Fee	\$390.00
Bulk Storage Facility Fee's	
Load Rack System Test	\$390.00

Storage of Flammable / Combustible Liquid Plan Review Fee's

Rase Plan Review Fee	\$160.00 L



New Tank System and Piping per tank	\$770.00
New or Modified Islands	\$160.00
New or Modified Automatic Fire Suppression System	\$390.00
New or Modified Closed Circuit Television	\$160.00
New or Modified Self Service Conversion	\$240.00
Pump System Conversion and Piping	\$240.00
New or Modified Stationary Engine Installation	\$240.00
New or Modified Stationary Engine and Generator Installation	\$540.00
New or Modified Stage II Vapor Recovery	\$540.00
Building, Kiosk, Structure New or Modified	\$160.00
New or Modified Flammable/Combustible Liquid Storage Handling	\$620.00
Required Retrofitting	\$310.00
Stamping and Extra set of Plans (more than 4 sets / set)	\$20.00
Temporary Tank	\$240.00
New or Modified Marina's	\$240.00
New or Modified Product Piping Systems	\$240.00
Inspection Fee's	
Automatic Fire Suppression System Inspections	\$390.00
Self Service Inspection	\$390.00
Flammable / Combustible Liquid Truck Permit	
Initial Application Fee	\$240.00
Annual Renewal Fee	\$120.00
Flammable/Combustible Liquid Dispensing Certificate of Fitness	
Initial Application Fee	\$240.00
Annual Renewal Fee	\$40.00
Flammable /Combustible Liquid Transport Certificate of Fitness	

Flammable /Combustible Liquid Transport Certificate of Fitness

Initial Application Fee	\$240.00
Annual Renewal Fee	\$40.00
LP Gas Storage Permit Initial Application	\$240.00
LP Gas Storage Permit Annual Renewal	\$120.00
LP Gas Truck Permit Initial Application	\$240.00
LP Gas Truck Permit Annual Renewal	\$120.00
LP Gas Certificate of Fitness Initial Application	\$240.00
LP Gas Certificate of Fitness Annual Renewal	\$40.00

Liquefied Petroleum Gas Plan Review Fees

LP Gas Water Capacity 0 to 99 Gallons	\$20.00
LP Gas Water Capacity 100 to 249 Gallons	\$40.00
LP Gas Water Capacity 250 to 499 Gallons	\$80.00
LP Gas Water Capacity 500 to 999 Gallons	\$160.00
LP Gas Water Capacity 1000 to 1999 Gallons	\$390.00
LP Gas Water Capacity Greater than or equal to 2,000 gallons	\$770.00



Fire Alarm / Supression Systems

System Permit (Renewable every 3 years)	Refer to PD
Sprinkler System Installers License Initial Application	\$240.00
Sprinkler System Installers License Annual Renewal	\$120.00
Sprinkler System Permit	\$160.00
Sprinkler and or Standpipe System Plan Review	\$390.00
Sprinkler and or Standpipe System Inspection	\$390.00
Fire Alarm System and/or Fire Detecting System Plan Review	\$390.00
Fire Alarm System and/or Fire Detecting System Inspection	\$390.00
Fire Extinguishing Systems using other than water (i.e. Halon, CO2 etc)	\$390.00
Hood and Duct Installers License Initial Application	\$240.00
Hood and Duct Installers License Annual Renewal	\$120.00
Hood and Duct Permit	\$160.00
Hood and Duck System Plan Review	\$390.00
Hood and Duct System Inspection	\$390.00
Automatic Fire Extinguishing System Installers License Initial Application	\$240.00
Automatic Fire Extinguishing System Installers License Annual Renewal	\$120.00
Automatic Fire Extinguishing System Permit	\$160.00
Automatic Fire Extinguishing System Plan Review	\$390.00
Automatic Fire Extinguishing System Inspection	\$390.00

Annual School Inspections Fees

Each Facility less than or equal to 2500 square feet	\$110.00
Each Facility greater than 2500 square feet and less than or equal to 10,000 sq fee	\$150.00
Each Facility Greater than 10,000 square Feet	\$360.00
Photographs for Certificates of Fitness	\$10.00
Complete copy of the Nassau County Fire Prevention Ordinance	\$20.00
Accelerated Plan Review (Not including overtime fee)	\$170.00
Accelerated Test or Inspection (Not including overtime fee)	\$170.00

Servicing of Portable Fire Extinguishers Certificate of Fitness

Initial Application Fee	\$240.00
Annual Renewal Fee	\$120.00

Flammable Finishes

Application of Flammable Finishes Plan Review Fee	\$390.00
Flammable Finish License Fees	\$40.00
Initial Application Fee	\$240.00
Annual Renewal Fee	\$120.00



Compressed Gasses Transpo	and Handling	Certificate of Fitness Fees
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Initial Application Fee	\$240.00
Annual Renewal Fee	\$120.00

Welding and Cutting Certificate of Fitness Fees

Initial Application Fee	\$240.00
Annual Renewal Fee	\$40.00

Generator and/or Emergency Light Load Test

Application and Permit	\$160.00
Plan Review Option Fee's	\$390.00
Site Inspection	\$390.00

Liquid and Solid Oxidizer Truck Fee's

Initial Permit Application Fee	\$240.00
Annual Permit Renewal Fee	\$120.00

Pyrotechnic Display

Pyrotechnic Display Permit	\$60.00
Pyrotechnic Display Plan Review and Site Inspection	\$390.00

Instructional Courses

ACLS (Advanced Cardiac Life Support)	\$300.00
ACLS Refresher	\$200.00
Public Access Defibrillation	\$75.00
Certified First Responder	\$350.00
CFR Refresher	\$200.00
EMT Original	\$850.00
EMT Refresher	\$500.00
EMT-CC	\$1,500.00
EMT-CC Refresher	\$900.00
CPR (Healthcare Providers)	\$125.00
CPR (Heart saver Adult)	\$100.00
Paramedic Refresher	\$950.00

Miscellaneous Fee's

Tents of any dimension exceeding ten (10) feet but less than twenty (20) feet	\$40.00
Tents of any dimension twenty (20) feet or greater	\$80.00
To Amend or Duplicate Permits, Certificates and/or Licenses	\$40.00



Legislative Authority:

Nassau County Fire Prevention Ordinance 526 Article III - Article XIX. EMS Course Training: Local Law 11 – 2004.

Department: Fire Commission	
Fund: Fire Commission	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

This funding represents tuition reimbursements paid to the County, from New York State, for classes taught at the Fire and Police EMS Academy for emergency service providers which serve the communities within Nassau County.



OFFICE OF THE MEDICAL EXAMINER

The responsibilities of the Office of the Medical Examiner (OME) include performing autopsies and investigating the circumstances of death in any case where a person dies from criminal violence or from neglect, abuse, casualty or while in prison. Additional areas of involvement include cases where the deceased died suddenly or was in apparent good health or was unattended by a physician. This includes deaths by occupational hazards or exposure to toxic materials. The responsibilities are managed by two divisions 1) Forensic Medicine and 2) Laboratories.

Forensic Medicine

This unit investigates all deaths considered questionable and performs autopsies when recommended by the Medical Examiner. The Pathologist performing the autopsy must be prepared to testify in court.

Laboratories

The Laboratories' personnel perform qualitative and quantitative chemical analysis of tissues, fluids and other case evidence. They prepare tissue specimens for various microscopic techniques.

HISTORICAL TREND

ME - MEDICAL EXAMINER					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	-	17,574	6,373	-	-
BH - DEPT REVENUES	15,394	16,515	10,669	15,000	36,000
SA - STATE AID	1,419,183	1,755,854	936,488	1,495,908	1,495,908
Grand Total	1,434,577	1,789,942	953,531	1,510,908	1,531,908

FOLLOWING IS THE DISCUSSION OF SUB-OBJECTS CODES IN CONTROL CENTERS

	ME - MEDICAL EXAMINER					
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - MEDICAL EXAMINER BF - RENTS & RECOVERIES	_					
BH - DEPT REVENUES	R0704 - RECVRY PRIOR YR APPR	-	17,574	6,373	-	-
	R0808 - FEES	15,394	16,515	10,669	15,000	36,000
SA - STATE AID	R1001 - REIMBURSED EXPEND	1,419,183	1,755,854	936,488	1,495,908	1,495,908
Grand Total		1,434,577	1,789,942	953,531	1,510,908	1,531,908



Department: Office of the Medical E	xaminer
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0808	Title: Fees

Description:

The Office the Medical Examiner charges fees to the general public, attorneys, insurance companies for photocopying autopsy reports, microscopic slides and photographs. The Office of the Medical Examiner may render toxicological analysis for the general public on a fee basis, in accordance with the regulations, and procedures established by the Chief Medical Examiner. The Chief Medical Examiner shall establish and may amend any of their departmental fees subject to the approval of the County Executive.

Legislative Authority:

Nassau County Charter Section 603.

MEDICAL EXAMINERS FEE SCHE	DULE
Autopsy Report	
Autopsy Report - Comprehensive File	\$67.00
Complete Copy Autopsy Report	\$37.00
Autopsy Report - Individual Pages	\$5.00/page
Copy of complete autopsy report from microfilm	\$60.00
Autopsy Report (Subpoena)	\$15.00
Histology	
Microscopic Slide Duplicate - recut from block	\$15.00
Photography	
Copy of Digital Prints (5x7)	\$18.00/print
Copy of Digital Prints (8x10)	\$25.00/print
CD of Scanned Images	\$18.00/print
Copy of Kodachromes	\$10.00/print
X-Rays	
Service Charge	\$9.00
Copy of X-Ray Film	\$4.00
Review	
Review of Autopsy Report	\$30.00
Review of Microscopic Slides	\$30.00
Review of Photographs	\$35.00
Review of Microscopic Slides and Photographs	\$50.00
Review of File Bottle (tissue)	\$50.00
Review of Autopsy Report, Photos and Slides	\$75.00
Review of all Case Material (autopsy report,	
microscopic slides, photos, file bottle & x-rays)	\$125.00
Courtsey Hold	
Body Storage	\$100.00 1st day
	\$50.00 / day thereafter



Department: Office of the Medical I	Examiner
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R0808	Title: Reimbursement of Expenditures

Description:

The Office of the Medical Examiner is reimbursed 30% by the State of New York for all expenditures in its budget. A State Aid application is prepared by the Health Department based upon the Fiscal Year Municipal Approved Budget. Upon approval of the application, and all other required documentation, quarterly vouchers are prepared and submitted to NYS for reimbursement. NYS reimbursement is received on eligible expenditures net of related revenues.

Legislative Authority:

Administrative Rules and Regulation of the New York State Health Department Section 40-10 (F) Title 10.



PUBLIC ADMINISTRATOR

The Office of the Public Administrator is entrusted with the management and disposition of property on behalf of Nassau County residents who die in testate or whose wills name persons who are either unqualified or unwilling to assume responsibilities as executors of the will. The office is responsible for all aspects of collecting and distributing estate assets.

HISTORICAL TREND

	PA - PUBLIC AD	MINISTRATO	DR		
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	-	-	-	-	-
BH - DEPT REVENUES	94,700	215,727	235,163	260,000	285,000
Grand Total	94,700	215,727	235,163	260,000	285,000

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

PA - PUBLIC ADMINISTRATOR						
Control CObject 10 - PUBLIC ADMINISTRATOR	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
BH - DEPT REVENUES	R0826 - PUBLIC ADMIN FEES R9846 - SECTION 1207-4 FEES	94,700	215,727 -	235,163 -	260,000	285,000
Grand Total		94,700	215,727	235,163	260,000	285,000

Department: Public Administrator	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0826	Title: Public Administration Fees

Description:

Fees are collected when the Public Administrator acts as the executor of an estate for a County resident who dies without leaving a will or for those estates whose appointed executor is removed or absent. The fee structure is a sliding scale based upon the value of the estate.

Legislative Authority:

New York State Surrogate Court Procedure Act (SCPA) 2307



Department: Public Administrator	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9846	Title: Section 1207-4 Fees

Description:

These revenues represent fees collected to reimburse the County for the costs associated with settling an estate. Expenses incurred include the cost for holding a public auction, advertising, utility bills, insurance premiums and the cost for real property to be cleaned up prior to auction.

Legislative Authority:

Surrogate's Court Procedures Act Section 1207 (4)



PROBATION

The mission of the Probation Department is to ensure the protection of the community through monitoring, controlling and rehabilitating the offender. The Probation Department protects the community by intervening in the lives of offenders, holding them accountable and serving as a catalyst for positive change. The Probation Department acts in collaboration with the community and other criminal justice partners. The Department provides information and services to the courts, provides the crime victims with a voice in the justice system and assists in strengthening families. Probation is a mandated service authorized and defined primarily in the NYS Executive Law, the NYS Criminal Procedure Law, the NYS Penal Law, the NYS Family Court Act, the NYS Domestic Relations Law and the Rules and Regulations of the NYS Division of Probation and Correctional alternatives.

HISTORICAL TREND

PB - PROBATION					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	71,575	-	59,736	-	-
BH - DEPT REVENUES	970,120	1,717,307	1,074,627	1,235,000	1,400,000
SA - STATE AID	6,082,421	5,592,385	1,206,500	4,253,324	4,036,658
Grand Total	7,124,116	7,309,691	2,340,862	5,488,324	5,436,658

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

I C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005
MINISTRATION						
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	-	-	26,613	-	
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	32,600	-	-	40,000	1
	R9847 - RESTITUTION SURCHARGE	54,056	70,011	45,789	60,000	
	R9866 - COMMUNITY SERVICE FEES	6,640	76,435	7,900	40,000	
	R9886 - 1% FEE ON BAIL	97,333	104,963	81,882	70,000	
	R9887 - PB ADMINISTRATION FEE	263,598	421,524	255,477	300,000	
	R9897 - PROBATION FEES	201,283	540,576	304,358	375,000	
	R9896 - SUPERVISION ADMIN FEE	314,610	503,798	379,221	350,000	
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	6,082,421	5,592,385	1,206,500	4,253,324	4



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

Miscellaneous Receipts is composed three grants which are collectively referred to as the Alternative to Incarceration Grant (ATI). This grant consists of sub-grants provided to the Probation Department by the New York State Department of Probation and Correctional Alternatives. The three grants are: Pre-Trial Screening and Release, Alternative Advocacy, and Community Services.

Pre-Trial Screening: This grant recompenses the County for a portion of the salary and fringe benefit expense of Probation Officers. On behalf of the District Court, the Probation Department screens cases to determine if the individuals charged with a crime can be released on a reduced or no bail status.

Defender Based Alternative Advocacy: Funding is available to provide a social service program, via a local not-for-profit organization, for at-risk youths and adults - this is not a Probation program. The program receives direct funding from the New York State Division of Probation. The Nassau County Department of Probation is involved to the extent that they process their sub-contract with the County and review their claims to ensure compliance with their approved budget.

Community Service: The purpose of the grant is to fund a clerical assistant in the Community Services Program, an office within the Probation Department that monitors probationers sentenced with Community Service punishments.

Legislative Authority:

An annual application to New York State Department of Probation and Correctional Alternatives (NYS DPCA) is required for these grants.



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9847	Title: Restitution Surcharge

Description:

The County collects a 5-10% surcharge on the amount of ordered restitution, court ordered payments to victims, charged to probationers. The Probation Department collects all surcharges with the exception of restitution involving drug convictions, which is collected by the Police Department.

Legislative Authority:

NY State Penal Code: 60-27

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9866	Title: Community Service Fees

Description:

This is a one-time \$50.00 processing fee paid by those defendants who are sentenced by the Courts to the sanction of community service.

Legislative Authority:

Nassau County Ordinance: 205-1991



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9886	Title: 1% Fee on Bail

Description:

When an individual forfeits their bail a 3% fee is levied against the individual. The Probation Department receives 1% of this assessment and the Nassau County Treasurers Department receives the additional 2%.

Legislative Authority:

General Municipal Law 99-m.

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9887	Title: Article 31 – Administration Fee

Description:

An individual currently serving or who shall be sentenced to a period of probation upon conviction of any crime under Article 31 of the Vehicle and Traffic Law shall pay the Probation Department an administrative fee of \$30.00 per month.

Legislative Authority:

NY State Legislature: Title 20, Chapter 55 of the Laws of 1992

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9897	Title: Miscellaneous Probationary Fees



The miscellaneous probationary fees consist of the following:

Custody/Visitation/Adoption: When ordered to conduct an investigation pursuant to Section 653 of the Family Court Act involving custody and visitation proceedings, the Probation Department shall receive an investigative fee of not less than \$50.00 and not more than \$500.00 from the parties involved in such a proceeding for performing such an investigation.

Pre-Sentence, Enhanced Pre-Sentence Investigation (PSI): An individual before the Court for sentencing, for whom a pre-sentence investigation is either mandatory, or ordered by the Court, shall pay the Probation Department a fee of \$300.00. An enhanced PSI fee will be assessed for an individual for whom a pre-sentenced investigation is conducted by the Sex Offender/Domestic Violence Unit of the Nassau County Probation Department.

Electronic Monitoring: An individual currently serving, or who shall be sentenced to a period of probation and who is required to submit to electronic monitoring, shall pay the Probation Department a fee of \$3.00 per day and not more than \$20.00 for such electronic monitoring from the time the probation period is commenced until such time as the period of probation is terminated.

Drug Testing: An individual currently serving, or who shall be sentenced to a period of probation, is required to submit to a drug test administered by the Probation Department. The individual shall pay the Probation Department a fee of \$10.00 per test from the time the probation period is commenced until such time as the period of probation is terminated.

Victim Impact Panel: An individual currently serving, or who shall be sentenced to a period of probation is required to attend a victim impact panel hosted by the Probation Department. The individual shall pay the Probation Department a fee of \$30.00 per session from the time the probation period is commenced until such time as the period of probation is terminated.

Certificate of Relief: An individual petitioning the Court for an application for a certificate of relief may be ordered to have an investigation performed. To offset the costs associated with the investigation, individuals shall pay the Probation Department a fee of \$200.00 per investigation.

Legislative Authority:

Custody/Visitation/Adoption: Nassau County Legislative Law: Title 20, Chapter 55 of the laws of 1992.

Pre-Sentence Investigation, Electronic Monitoring, Drug Testing, Victim Impact Panel: Nassau County Legislative Law: Title 20, Section 2, Local Law 11

Certificate of Relief: Nassau County Legislative Law: Title 20, Subdivision G, Section 2.



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9896	Title: Supervision Administrative Fee

Description:

This fee is charged to an individual who shall be sentenced to a period of probation or is currently serving a sentence on a DWI conviction. The individual shall pay the Probation Department an administrative fee of \$40.00 per month.

Legislative Authority:

Nassau County Legislative Law: Title 20, Section 2, Local Law 11

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Juvenile Accountability

Description:

The Juvenile Accountability Incentive Block Grant (JAIBG) provides local governments with funding to develop programs to promote greater accountability in the juvenile justice system - the grant is provided by the United States Department of Justice (DOJ) to the states. In New York State the Division of Criminal Justice Services, subject to annual renewal, operates this program. Within Nassau County this revenue stream is used to fund a unit in The Family Division of the Probation Department which provides services to juvenile offenders who require intensive intervention. The grant is renewed annually and requires a local match of 10%.

Legislative Authority:

New York State Department of Criminal Justice Services.



Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Intensive Supervision Program (ISP)

Description:

This is a Department of Probation and Correctional Alternatives (DPCA) grant managed through the New York State Division of Probation and Correctional Services. The grant funds Probation Officers salaries, and a fixed 20% fringe benefit expense, within the Intensive Supervision Unit of the Probation Department. The program, funded by the State Division of Probation, provides intensive probation services to jail bound probation eligible defendants - this is considered Alternative Sentencing. 100% funding is provided for one supervisor and 5 Probation Officers and the ISP is applied for and received on an annual basis.

Department: Probation Department	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Department of Probation and Correctional Alternatives (DPCA) provides direct aid to all municipalities with established Probation Departments. DPCA reimburses all directly related expenses (not including ISA expenses, and office equipment) at a rate of 21% for those expenses not encompassed under other aid programs or grants. State aid is based upon the NYS fiscal year Probation Services appropriation. Each probation department's allocation is based upon its total approved budget, net of reimbursable expenses, as a proportion of the net budgets for all Probation departments located within the State. This proportion is then applied to the State fiscal year and a departmental allocation is determined.



POLICE DEPARTMENT

Fiscally the Police Department is divided into Headquarters and District Patrol which are primarily funded by two separate tax levies. The Police Commissioner, appointed by the County Executive with the approval of the County Legislature, administers both. Headquarters consists of four divisions: 1) Administration, 2) Detectives, 3) Field Services and 4) Support Services. The District Patrol performs police patrol and enforcement functions within 8 distinct geographical regions throughout the County.

The Police Headquarters Fund (PDH) contains revenues and expenses for services the Police Department provides to all County residents, which includes crime investigations, special operations, ambulance services, traffic safety, Highway Patrol, the Marine and Aviation units and administrative/support services. Funding for this department is primarily derived from a designated portion of the County property tax, and to a lesser extent from special taxes, various permits, fees and fines.

The Police District Fund (PDD) contains revenues collected to support services in the eight precincts located in the County. Each precinct provides police coverage for a specific demographic area and only those areas of the County receiving such services pay the Police District property tax. Revenue in this fund comes primarily from a designated portion of the County property tax and secondarily from various fees, permits and fines. Of the Major Operating Funds, the Police District Fund is the only one that does not fund County-wide services.

HISTORICAL TREND

PD - POLICE HEADQUARTERS					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	1,245,665	1,004,975	214,540	430,000	325,000
BD - FINES & FORFEITS	465,298	463,103	10,550	35,000	-
BE - INVEST INCOME	65	22,428	89,703	12,960	86,258
BF - RENTS & RECOVERIES	975,397	1,914,641	620,952	200,000	200,000
BH - DEPT REVENUES	8,870,276	13,269,909	10,906,756	13,098,000	13,679,000
FA - FEDERAL AID	316,552	397,902	334,002	334,000	334,000
IF - INTERFUND REVENUE	7,844,502	· •	· -	· -	´-
NA - NIFA AID	8,436,995	-	-	-	-
SA - STATE AID	· · · · ·	589,435	1,029,471	589,435	589,435
TL - PROPERTY TAX	225,364,308	252,173,389	239,070,905	239,070,905	252,897,540
TX - SPECIAL TAXES	10,791,208	12,176,991	14,901,779	21,353,495	22,453,495
BW - IF CHARGES REVENUE	3,798,018	3,796,096	-	-	-
Grand Total	268,108,285	285,808,870	267,178,658	275,123,795	290,564,728

PD - POLICE DISTRICT

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	1,256,482	1,761,774	1,681,469	1,200,000	1,800,000
BD - FINES & FORFEITS	-	261,413	184,841	200,000	200,000
BE - INVEST INCOME	1,514	20,672	65,551	10,000	65,134
BF - RENTS & RECOVERIES	335,318	630,504	674,148	150,000	150,000
BH - DEPT REVENUES	2,355,317	2,869,572	2,999,197	2,917,011	3,167,011
FA - FEDERAL AID	-	-	-	-	-
SA - STATE AID	11,563,005	-	-	-	-
TL - PROPERTY TAX	270,609,849	299,978,568	301,296,571	301,296,571	309,306,781
Grand Total	286,121,486	305,522,503	306,901,776	305,773,582	314,688,926



FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	PD - POLIC	E HEADQUART	ERS			
Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Bud
OLICE HEADQUARTERS		2002 Actual	2003 Actual	2004 TTD OCI	2004 Budget	2005 Bud
BC - PERMITS & LICENSES						
	R0501 - PISTOL	1,245,665	1,004,975	214,540	-	325,0
BD - FINES & FORFEITS						
DD THEE GT ON ENG	R0603 - FINES	-		10,550		
	R0615 - ADMINISTRATIVE SURCHARGE		25,475	10,550	-	
	R0611 - FORFEITED PROPE THRU SEIZURE	465,298	437,628			
	KOOTI - I OKI EITED FROFE TIIKO SEIZOKE	403,230	437,020	=	-	
BE - INVEST INCOME						
	R0790 - INVESTMENT INCOME	65	22,428	89,703	-	86,2
BF - RENTS & RECOVERIE						
	R0704 - RECVRY PRIOR YR APPR	975,397	1,914,641	503,647	-	200,0
	R070R - AUDIT RECOVERY	-	-	117,305	-	
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	116,392	118,074	100,604	_	120,0
	R0808 - FEES	286,375	257,923	213,462	_	361,0
	R0887 - PARKING METERS-FEES	===,===	59,236	41,362	_	60,
	R9814 - AMBULANCE FEES	8,288,911	12,684,406	10,424,124	-	13,000,
	R9817 - DETECTIVE DIV FEES	24,400	16,325	8,875	-	15,
	R9820 - GAMES OF CHANCE	6,520	3,092	3,167	-	3,0
	R9885 - ENHANCED 911 VILLAGES	30,842	-	-	-	
	R9872 - VOL FINGERPRINT CARD FEE	116,836	130,854	115,162	-	120,0
FA - FEDERAL AID						
TA TEBERAL AID	R0901 - REIMBURSED EXPEND	35,168	211,884	104,058	_	130,0
	R0919 - FEMA REIMBURSMENT	81,408	211,004	104,030	-	130,0
	R1078 - NYS PASS THRU FEDERAL FUNDS	199,977	186,017	229,944	-	204,0
			,-			
NA - NIFA AID	R100B - NYS TRANSITIONAL ASSIST(NIFA)	8,436,995				
	K 100B - N 13 TRANSITIONAL ASSIST(NIFA)	0,430,993	-	-	-	
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	-	589,435	1,029,471	-	589,4
TL - PROPERTY TAX						
	R1201 - TAX LEVY COLLECTIONS	225,364,308	252,173,389	239,070,905	-	252,897,5
TV 0050141 TAVEC						
TX - SPECIAL TAXES	R1103 - MOTOR VEHICLE REGISTRATION	6 707 700	C 002 FC4	0.000.005		46.000
	R1103 - MOTOR VEHICLE REGISTRATION RE911 - EMERGENCY PHONE SURCHARGE	6,787,706 4,003,502	6,903,524 2,923,493	8,989,935 3,575,558	-	16,203,4 4,750,0
	RE912 - CELL PHONE E911 SURCHARGE	4,003,502	2,923,493 2,349,975	2,336,286	-	1,500,0
	JEET HOME EVIT GONGHANGE		2,040,010	2,000,200		1,000,0
BW - IF CHARGES REVENU						
	R1108 - INTERFUND REVENUE FROM PDD	3,798,018	3,796,096	-	-	
d Total		260,263,783	285,808,870	267,178,658		290,564,7

Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0601	Title: Pistol Permits

Description:

A \$200.00 fee is levied against those Nassau County residents who are requesting a new or renewing an existing pistol permit. The fee is charged to offset the costs for police officers to examine the firearm, performing investigatory background checks and to process the appropriate paperwork. Additional



departmental costs are incurred for attorney services and court reporters for administrative hearings to consider suspension or revocation of a permit and for permit amendments associated with the purchase or sale of a firearm. The permits are valid for 5 years and are issued on a per person basis rather than on a per firearm basis.

Legislative Authority:

Penal Law of the State of New York Section 400.00 provides that Nassau County shall establish the fees for such permits.

Department: Police Department Head	quarters
Fund: Police Department Headquarte	rs
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income

Description:

Investment income represents the amount of interest earned on cash from property taxes and other fees collected by the Treasurers Office on behalf of the Police District and Headquarter.

Department: Police Department Headqu	arters	
Fund: Police Department Headquarters		
Control Center: 10		
Object Code: BH	Title: Department Revenues	
Sub-Object Code: R0801	Title: Miscellaneous Receipts	

Description:

School Bus Aide Background Check Fees: School bus aides are people who drive buses or sit on the bus supervising the passengers. It is State mandated for an individual to have a criminal background check and fingerprint verification to be a Bus Aide, as well as to hold School District positions. Upon successful application the applicant receives an identification card. The fee is \$65.00 of which the State receives \$50.00 and the County's portion is \$15.00.

Freedom of Information Request: A fee of \$0.25 per page is charged for the cost to copy investigative files and reports.



Good Conduct Letter: An individual can request from the Police Department a certificate of Good Conduct, which certifies that the applicant does not have an arrest record in Nassau County. The fee of \$30.00 assists in offsetting the administrative costs.

Legislative Authority:

Bus Aide Background: \$15 to NCPD; \$50 to NYS.

Subpoena fees: \$15 NYS; \$40 to the Federal Government.

Freedom of Information Request (FOIL): New York State Public Offenders Law Section 87-1 biii; Local

Ord 27-2000 added a \$10 search fee to all requests above the .25/page and \$15/pjoto fees.

<u>Good Conduct Certificate and Insurance Verification</u>: Established Local Ordinance 11-1962; Local Ordinance 75-2000 raised fee to \$25.

Department: Police Department Hea	ndquarters
Fund: Police Department Headquart	ters
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description:

This revenue is received from fees charged to individuals and insurance companies for research and copies of police accident and aided reports. The reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident reports and photographs are \$10.00 and \$15.00, respectively. Daily receipts are deposited weekly.

Legislative Authority:

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Department: Police Department Headquarters	
Fund: Police Department Headquar	ters
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0887	Title: Parking Meter Fees



Description:

These parking fees are collected by Public Safety Officers from the County owned and operated parking meters located at the County Court complex. The meters generate annual revenue of approximately \$60,000.

Department: Police Department Hea	dquarters
Fund: Police Department Headquart	ers
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9814	Title: Ambulance Fees

Description:

Utilizing a private company, the Police Department charges individuals and collects fees for providing ambulance transportation services. Fees vary depending upon whether basic or advanced life support services were administered with the transportation, and the fees are based on Medicare reimbursement rates. Individuals may remit their Medicare / Medicaid information, as applicable, or forward the invoice to their third-party health care provider.

Legislative Authority:

Local Ordinance 525 – 1990.

Department: Police Department Headquarters	
Fund: Police Department Headquart	ers
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9817	Title: Detective Division Fees

Description:

A \$25.00 fee is collected for researching information on criminal case reports from the Police Departments Swift Justice information system.

Legislative Authority:

Local Ordinance 181 - 1962 amended to 75 - 2000.



Department: Police Department Headquarters		
Fund: Police Department Headquarter	rs	
Control Center: 10		
Object Code: BH	Title: Department Revenues	
Sub-Object Code: R9820	Title: Games of Chance	

Description:

State legislation enables local governments to pass ordinances requiring remittance of five percent of the net profits of games of chance to the County. The Police Department issues a permit for a charitable, religious or patriotic organization (not for profits) to conduct a game of chance – this permit exempts the organization from those State laws which prohibit illegal gambling. The fee is collected by the County Treasurer's Office and forwarded to the Police Department.

Legislative Authority:

New York State Law Chapter 24, Article 9A. Local Law 27 – 2000, County Ordinance 75-2000.

Department: Police Department Headquar	ters
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9872	Title: Voluntary Fingerprint Card Fee

Description:

For a \$15.00 fee the Police Department inks and indexes a citizen's fingerprint on a card for that individual's personal use. These cards are principally used for employment purposes.

Legislative Authority:

Local Ordinance 357 – 1995.

Department: Police Department Headq	uarters
Fund: Police Department Headquarters	s
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursable Expenditures



Description:

Monies are received by the police department from the Federal Drug Enforcement Agency (DEA) and the Long Island Task Force (LITF) for the reimbursement of overtime costs incurred by department members assigned to the DEA Task Force and the Long Island Task Force.

Department: Police Department Head	dquarters
Fund: Police Department Headquarte	ers
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R1078	Title: New York State Pass Through

Description:

This revenue stream represents reimbursements received from the State for the salaries and expenses incurred from May through September for the Marine Bureau to patrol the waterways within and the open waters surrounding Nassau County.

Legislative Authority:

Navigation Law Enforcement State Aid Program.

Department: Police Department Headquart	ters
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursable Expenditures

Description:

Funds are received by the police department from New York State for the reimbursement of expenses associated with system upgrades and enhancements for the County's E911 system.

Department: Police Department Headqu	uarters
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collections



Description:

The Nassau County tax levy includes an allocation for public safety. These taxes are collected by the Town of Hempstead, who in turn reports and sends an automated tape of the allocation to the Treasurer's Office on behalf of Police Headquarters.

Department: Police Department Hea	dquarters
Fund: Police Department Headquar	ters
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1078	Title: Motor Vehicle Registration

Description:

When a County resident registers their vehicle State enabling legislation allows the New York State Department of Motor Vehicles (State DMV) to collect a Motor Vehicle Registration tax on behalf of Nassau County. The annual fee collected on behalf of the County is \$15.00 per passenger vehicle and \$40.00 per commercial vehicle - the State registration period is 2 years in duration.

Legislative Authority:

New York State Department of Motor Vehicles.

Department: Police Department Headqua	arters
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE911	Title: Emergency Phone (E911) Surcharge

Description:

State legislation levies a monthly surcharge on each hard wired phone line, within the County, to support and enhance the County's E911 system. The surcharge is \$0.35 per line up to a maximum of 75 lines per location. Telephone service providers forward these payments to the State which then distributes this tax back to the County, less a 2 % administrative fee.

Legislative Authority:

Article 6 Section 303 New York State County Code; Local Law 3-2000. Effective 5/1/2000.



Department: Police Department Headquarters	
Fund: Police Department Headquarters	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: RE912	Title: Cell Phone E911 Surcharge

Description:

The State imposes and collects a \$0.30 monthly surcharge for each wireless phone placed in service within Nassau County. This revenue stream redistributes the tax back to the County in which it was collected to assist in defraying the costs of Federally mandated improvements in the tracking and positioning technology associated with wireless phones.

Collections from the various participating companies began in 2003. Revenue is received directly from the cellular companies. Deposit of remittance made at least once a month.

Legislative Authority:

Local Law 19-2002 effective 11/15/02



FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	PD - POL	ICE DISTRICT				
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	(2,542)	-	-	
20 - POLICE DISTRICT						
BC - PERMITS & LICENSES	R0524 - ALARM PERMITS	1,256,482	1,761,774	1,681,469	1,200,000	1,800,000
BD - FINES & FORFEITS	_					
	R0619 - ALARM PERMIT FINES	•	261,413	184,841	200,000	200,000
BE - INVEST INCOME	R0790 - INVESTMENT INCOME	1,514	20,672	65,551	10,000	65,134
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR R0705 - RECVRY DAMGE CO PROP R070R - AUDIT RECOVERY	334,657 661 -	633,045 - -	295,473 - 378,675	150,000 - -	150,000 - -
BH - DEPT REVENUES						
5 52	R0801 - MISC RECEIPTS R0808 - FEES R9818 - TOW TRCK FRNCHSE FEE	2,082,647 272,670 -	2,325,566 259,001 285,005	2,502,972 197,668 298,557	2,318,011 250,000 349,000	2,518,011 300,000 349,000
FA - FEDERAL AID						
	R0919 - FEMA REIMBURSMENT	-	-	-	-	-
SA - STATE AID						
	R100B - NYS TRANSITIONAL ASSIST(NIFA)	11,563,005	-	-	-	•
TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	270,609,849	299,978,568	301,296,571	301,296,571	309,306,781
Grand Total		286,121,486	305,522,503	306,901,776	305,773,582	314,688,926

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BC	Title: Permits & Licenses
Sub-Object Code: R0524	Title: Alarm Permits

Description:

These fees are charged for the application and renewal of burglar alarm permits for both residential and commercial properties which are renewable every three years. The initial application is \$35.00 for a residential permit and \$50.00 for a commercial property permit. The renewal cost is \$25.00 and \$35.00 respectively, for a residential and commercial permit.

Payments are received daily and deposited weekly.

Legislative Authority:

Local Law 3 – 1991002E



Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BD	Title: Alarm Permit Fines
Sub-Object Code: R0619	Title: Fines & Forfeitures

Description:

These are fines levied on residential and commercial properties for false alarms and failure to have an alarm permit registered with the police department. A \$25.00 fine is levied on violators found not to possess an alarm permit and a \$25.00 violation is imposed upon those permit holders who have more than 5 false alarms within a 90 day period.

These fines are received daily and deposited weekly with alarm permit fees.

Legislative Authority:

Established in 2003. Local Law 3 – 1991002E

Department: Police Department District	
Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This represents revenues received from contracts entered into with the incorporated villages of Bellerose, Laurel Hollow and Plandome for police services rendered. The fee is based upon the Police District tax rate and the assessed taxable property valuations for each village.

Billed quarterly and payment deposited on receipt.



Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0808	Title: Accident / Aided Report Search Fees

Description:

These fees are charged to search for and copy Accident Reports and Aided Reports at police precincts. These reports note incidents of vehicular damage or personal injury requiring aid. The fees for accident and photographs reports are \$10.00 and \$15.00, respectively.

Legislative Authority:

Local Ordinance 181-1962, amended Local Ordinance 27-2000.

Fund: Police Department District	
Control Center: 20	
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R9818	Title: Tow Truck Franchise Fees

Description:

In a formal bidding process tow truck companies seek the exclusive right to tow and store vehicles from within one of the twenty franchise zones established within the County. The towed vehicles were either involved in an accident or seized due to an infraction of the motor vehicle laws.

Legislative Authority:

Fees were established and last adjusted in 2003.

Fund: Police Department District	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collections

Description:

The Nassau County tax levy includes an allocation for public safety. These taxes are collected by the Town of Hempstead, who in turn reports and sends an automated tape of the allocation to the Treasurer's Office on behalf of Police District.



TRAFFIC AND PARKING VIOLATIONS AGENCY (TPVA)

The Nassau County Traffic and Parking Violations Agency's mission is to enhance public safety through the timely adjudication of parking and traffic summonses and to expeditiously collect the requisite fine and penalties.

The agency endeavors to collect fines owed on outstanding parking and traffic tickets through in-house and private vendor collection efforts. The New York State Department of Motor Vehicles (State DMV) is notified about repeat offenders who fail to respond to the Agency and the DMV will commence with the license suspension process. For those repeat offenders, which fail to respond to the Agency on their parking tickets, they are reported to the State DMV which prohibits the violator from re-registering their vehicle. For those situations where a repeated violator does not respond to the Agency a default judgment is filed with the County Clerk.

The Nassau County Traffic and Parking Violations Agency processes violations for all the towns and most of the villages located within Nassau County. The Agency provides adjudication and disposition opportunities for defendants through the use of normal and extended business hours. Moreover, customer service has been the emphasis of the Agency. Customer service enhancements such as internet payments via TPVA's website, payment by phone and payment by personal check, afford violators the opportunity to satisfy their tickets in a timely manner and convenient manner.

HISTORICAL TREND

TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
Object 2002 Actual 2003 Actual 2004 YTD Oct 2004 Budget 2005 Budget						
BD - FINES & FORFEITS	9,483,234	9,807,980	7,881,158	12,000,000	12,900,000	
BF - RENTS & RECOVERIES	4,835	84,416	635,507	1,500,000	-	
Grand Total	9.488.069	9.892.396	8.516.665	13.500.000	12.900.000	

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

TV - TRAFFIC & PARKING VIOLATIONS AGENCY						
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - TRAFFIC & PRKING VIOLATION AGY						
BD - FINES & FORFEITS						
	R0603 - FINES	9,424,736	9,807,980	7,881,158	12,000,000	12,900,000
	R0618 - H'CAPPED PARK FINE SURCHARGE	58,498	-	-	-	-
BF - RENTS & RECOVERIES						
	R0701 - CASH RECOVERY	-		635,507	1,500,000	
	R0704 - RECVRY PRIOR YR APPR	4,835	84,416	-	· · · · -	-
Grand Total		9,488,069	9,892,396	8,516,665	13,500,000	12,900,000

The following is a list of parking violations enacted by the Nassau County Board of Judges of District Court. Depending upon the location of where the violation is issued fees collected through the adjudication process are either deposited in the County's General Fund or it is forwarded to the jurisdiction in which the infraction occurred. An additional surcharge of \$10.00 is added to most of the fees to compensate TPVA for the processing/adjudication of the violation.



FINE SCHEDULE FOR PARKING VIOLATIONS

Violation Code	Violation Description	Fine
P1202-3B	BLKG FIRE HYDRANT	\$75.00
P1202-A2E	BLOCKING CURB RAMP	\$80.00
P1202-A2A	BLOCKING DRIVEWAY	\$80.00
P1201_A	BLOCKING ROADWAY	\$80.00
P1202-1A	DOUBLED PARKED	\$100.00
P1202-A1A	DOUBLED PARKED	\$100.00
NC-372-EM	EXPIRED METER	\$60.00
NC-CCFH	FIRE HYDRANT	\$90.00
NC-GS372-HP	GEN SVC HAND PKG	\$225.00
NC-265-6-1	ILLEGAL PKG	\$80.00
NC-265-6M	ILLEGAL PKG	\$80.00
P1200	ILLEGAL PKG	\$80.00
P1202	ILLEGAL PKG	\$80.00
P1203-D2	ILLEGAL REPAIR ON RD	\$80.00
P402-4	IMPROPER PLATES	\$80.00
P1202-3C	IMPROPERLY PARKED	\$80.00
P1203-A	IMPROPERLY PKD	\$80.00
P1203-C	IMPROPERLY PRKD	\$80.00
P1203-B	MORE THAN 12" FR CRB	\$80.00
P402-1-A	NO FRONT PLATE	\$80.00
P402-1	NO FRONT/REAR PLATE	\$80.00
P1203-B2	NO HANDICAP PERMIT	\$250.00
P1670-NP	NO PARKING PERMIT	\$40.00
NC-GS372-NP	NO PKG PERMIT	\$80.00
NC-372-NP	NO PKG PERMIT	\$80.00
P402-1-C	NO PLATES	\$80.00
P402-1-B	NO REAR PLATE	\$80.00
P1200-A	NO STOPPING ANYTIME	\$80.00
P1200-D	RESTRICTED PARKING	\$80.00
P402-3	NO TRAILER PLATE	\$80.00
P402-1-F	OBSTRUCTED PLATES	\$80.00
P1202-A	OBSTRUCTING RWY/DR	\$80.00



P1202-92C	PARKED LESS THAN 30'	\$80.00
P1202-A1B	PARKED ON SIDEWALK	\$80.00
NC-CCPO	PARKED OVERTIME	\$60.00
NC-GS372-PO	PARKED OVERTIME	\$80.00
NC-372-PO	PARKED OVERTIME	\$60.00
P1200-PO	PARKED OVERTIME	\$60.00
P1202-A2B	PKD 20' FROM INTSCTN	\$80.00
1202-A1G	PKD AT BRG/TUNNEL	\$100.00
P1202-A1F	PKD AT EXCAVATION	\$80.00
P1202-A1E	PKD AT SFTY ZONE	\$80.00
P1202-A1D	PKD ON CROSSWALK	\$80.00
P1202-A1J	PKD ON HIGHWAY	\$80.00
P1202-B	PKD W/IN 15' OF HYDRT	\$100.00
P1202-A2D	PKD W/IN 20' OF FIRE ST	\$80.00
P1202-A2C	PKD W/IN 30' OF FLASH	\$80.00
P1202-A1C	PKD W/IN INTERSECTION	\$80.00
NC-GS372-FH	PKG IN FRONT FH	\$90.00
NC-372-FH	PKG IN FRONT FH	\$90.00
NC-CCXW	PKG ON CROSSWALK	\$80.00
NC-CCSW	PKG ON SIDEWALK	\$80.00
NC-372-910S	PKG OUT OF STALL	\$80.00
NC-GS372-OS	PKG OUT OF STALL	\$80.00
NC-372-OS	PKG OUT OF STALL	\$80.00
NC-CCPP	PROHIBITED PKG	\$80.00
NC-GS372-PP	PROHIBITED PKG	\$80.00
NC-372-6A	PROHIBITED PKG	\$80.00
NC-372-PP	PROHIBITED PKG	\$80.00
NC-CCDP	PROHIBITED PKG	\$75.00
P1202-A1	PROHIBITED PKG	\$80.00
P401-4	REG STICKER NOT AFFIXED	\$80.00
P403	REGISTRATION VIOLATION	\$100.00
NC-372-6	RES/PROH PKG	\$80.00
NC-CCRP	RESTRICTED PKG	\$80.00



Violation Code	Violation Description	Fine
NC-GS372-RP	RESTRICTED PKG	\$80.00
NC-372-RP	RESTRICTED PKG	\$80.00
NC-6-L2	RESTRICTED PKG	\$80.00
P402-2	TWO DIFFERENT PLATES	\$80.00
P1210-A	UNATTENDED RUNNING VEH.	\$80.00
P306-BO	UNINSPECTED OVER 60 DAYS	\$100.00
P306-BU	UNINSPECTED UNDER 60 DAYS	\$80.00
Р306-В	UNINSPECTED VEHICLE	\$80.00
P401-1	UNREGISTERED VEHICLE	\$80.00
P401-1AO	UNREGSRD OVER 60 DAYS	\$125.00
P401-1A	UNREGSRD UNDER 60 DAYS	\$80.00
P402-1-E	UNSECURED PLATES	\$80.00

The following is a list of traffic violations enacted by the Nassau County Board of Judges of District Court. Depending upon the location of where the violation is issued fees collected through the adjudication process are either deposited in the County's General Fund or it is forwarded to the jurisdiction in which the infraction occurred. An additional surcharge of \$50.00 is added to most of the fees to compensate TPVA for the processing/adjudication of the violation.

FINE SCHEDULE FOR TRAFFIC VIOLATIONS

Violation Code	Violation Description	Fine
1110-A	FLD TO OBEY TCD	\$ 150.00
1172-A	PASSED STOP SIGN	\$ 150.00
1229-C3A	NO SEAT BELT	\$ 100.00
1111-D1	PASSED RED LIGHT	\$ 175.00
1102	FLD TO OBEY LAW ORD	\$ 150.00
1111-A1	FLD TO YIELD ON GRN	\$ 150.00
1111-D2A	FLD TO STOP RT ON RED	\$ 175.00
1111-D2B	NO LEFT TURN ON RED	\$ 150.00
1111-D3	PASSED RED ARROW	\$ 175.00
1111-F	ILLEGAL STOPPING	\$150.00
1113-A	FLD TO STOP RED FLASH	\$ 150.00
1116-D	TRAVEL IN LN CONTROL	\$ 150.00
1120-A	FLD TO STAY RIGHT	\$ 150.00
1120-C	FAIL TO KEEP TIGHT	\$ 150.00



Violation Code	Violation Description	Fine
1122-A	PASSING ON RIGHT	\$ 150.00
1123	UNSAFE PASSING ON RT	\$ 150.00
1124	UNSAFE PASSING	\$ 150.00
1125-A1	PASSING ON THE LEFT	\$ 150.00
1126-A	NO PASSING ZONE	\$ 150.00
1126-D	CROSSED DBL YELLOW	\$ 150.00
1127-A	WRONG WAY / ONE WAY	\$ 150.00
1127-B	DR WRONG WAY TRAFF	\$ 150.00
1128-A	UNSAFE LANE CHANGE	\$ 150.00
1128-B	DR IN CENTER LANE	\$ 150.00
1128-C	IMPROPER LANE USE	\$ 150.00
1128-D	CROSS HZRDS MRKNGS	\$ 150.00
1129-A	FOLLOWING TO CLOSELY	\$ 150.00
1129-C	IMPEDE MERGING TRAFF	\$ 150.00
1130-1	DR OVER DIVIDE SPACE	\$ 150.00
1130-2	IMPROP ENTR ON HWY	\$ 150.00
1131	DRIVING ON SHOULDER	\$ 150.00
1140-A	FAILED TO YIELD	\$ 150.00
1140-B	FLD TO YLD AT INTERSEC	\$ 150.00
1141	FLD TO YLD RT OF WAY	\$ 150.00
1142	FAILED TO YIELD	\$ 150.00
1142-A	FLD TO YLD AT STOP SGN	\$ 150.00
1142-B	FLD TO YLD AT YLD SIGN	\$ 150.00
1143	FLD TO YLD ENTR RDWY	\$ 150.00
1144-A	FLD TO YLD EMRG VEH	\$ 150.00
1145	FLD TO YLD RT OF WAY	\$ 150.00
1146	FLD TO USE DUE CARE	\$ 150.00
1151-A	FLD TO YLD PED X-WAY	\$ 150.00
1156-A	FLD TO USE SIDEWK/PED	\$ 50.00
1160-A	IMPROPER RIGHT TURN	\$ 150.00
1160-B	IMPROPER LEFT TURN	\$ 150.00
1160-C	IMP LEFT TURN ONE WAY	\$ 150.00
1160-D	FAIL TO TURN AS REQ	\$ 150.00
1160-E	IMPROPER U-TURN	\$ 150.00
1161	IMPROPER U-TURN	\$ 150.00
1162	UNSAFE START	\$ 150.00
1163-3	FAIL TO SIGNAL LN CHNG	\$ 150.00
1163-A	FAILED TO SIGNAL	\$ 150.00
1163-B	FAILED TO SIGNAL TURN	\$ 150.00



Violation Code	Violation Description	Fine
1163-C	FAILED TO SIGNAL STOP	\$ 150.00
1163-D	FAIL TO SIGNAL LN CHNG	\$ 150.00
1163-E	FAIL TO USE EMRG FLSH	\$ 150.00
1164-B	FAIL TO SIGNAL AS REQ	\$ 150.00
1166-A	IMPROPER RIGHT TURN	\$ 150.00
1166-B	IMPROPER LEFT TURN	\$ 150.00
1170-A	FLD TO OBEY RR SGN DV	\$ 150.00
1172-B	FAIL TO YLD @ YLD SGN	\$ 150.00
1173	FAIL TO STOP EMRG FR D	\$ 150.00
1174-B	SCH BUS DSOBY PS DISC	\$ 150.00
1175	BLOCKING INTERSECTION	\$ 150.00
1176	OBSTRUCT RR CROSSING	\$ 150.00
1181-A	IMPEDE TRAF/ TOO SLOW	\$ 150.00
1181-B	DRIVING TOO SLOW	\$ 150.00
1200-D	RESTRICTED PARKING	\$ 150.00
1201-A	OBSTRUCT ROADWAY	\$ 150.00
1202-A1A	DOUBLE PARKED	\$ 150.00
1202-A2A	BLOCKING DRIVEWAY	\$ 150.00
1203-B2	STOP/STAN/PRK HNDCP	\$ 125.00
1210-A	UNATTENDED VEHICLE	\$ 150.00
1211-A	UNSAFE BACKING	\$ 150.00
1211-B	BACKING ON CNTRL ACC	\$ 150.00
1213	OBSTRUCTED VIEW	\$ 150.00
1213-A	EXCESS PASS IN FRONT	\$ 150.00
1213-B	INTERERE W/ DRIVER	\$ 150.00
1214	UNSAFE DOOR OPENING	\$ 150.00
1219-A	LITTERING ON HWY	\$ 150.00
1220	OFFENSIVE REF ON HWY	\$ 150.00
1220-A	DSCRD REFUSE ON HWY	\$ 150.00
1221	DRIVE THRU SAFE ZONE	\$ 150.00
1222-1	PRSN RIDING ON TRAILER	\$ 150.00
1222-1A	TRUCK PASS NO SEAT	\$ 150.00
1225	AVOIDING INTERSECTION	\$ 150.00
1225-A	DRIVING ON SIDEWALK	\$ 150.00
1225-C2A	IMPROP USE OF CELL PH	\$ 150.00
1226	NO CNTRL OF STEERING	\$ 150.00



Violation Code	Violation Description	Fine
1227	CONSUMP ALCOH BEV	\$ 150.00
1227-1	CONSUMP ALCOH BEV	\$ 150.00
1229-AA	PEDESTRIAN ON HWY	\$ 150.00
1229-C1	UNREST REAR PASS < 4	\$ 125.00
1229-C1B	UNREST REAR PASS UND	\$ 125.00
1229-C2	UNREST CHLD FRNT SEAT	\$ 125.00
1229-C3A	NO SEAT BELT DRIVER	\$ 100.00
1229-C3B	NO SEAT BELT FR PASS	\$ 100.00
1233-1	CLNING TO VEH ON BICY	\$ 150.00
1233-2	ATTACH SELF TO VEH	\$ 150.00
1233-3	PRMT PRSN TO RD ON VH	\$ 150.00
1251-B	IMPROP SEATED ON MOT	\$ 150.00
1252-B	PASS OTHR VEH SAM LN	\$ 150.00
1252-C	OP MOT BETWEEN LNS	\$ 150.00
509-1	UNLICENSED OPERATOR	\$ 175.00
306-B	UNINSPEC VEHICLE	\$ 100.00
306-BU	EXP INSPEC < 60 DAYS	\$ 100.00
306-BO	EXP INSPEC > 60 DAYS	\$ 150.00



TRAFFIC SAFETY BOARD

The mission of the Nassau County Traffic Safety Board is to improve street and highway safety for all users of Nassau County's roadways: motorists, passengers, motorcyclists, bicyclists and pedestrians. The Board is committed to reducing vehicular injuries and fatalities; reducing alcohol and drug impaired injuries and fatalities; and reducing the emotional and fiscal costs resulting from traffic crashes.

The Board is composed of volunteers representing relevant county agencies, local governments (town, city, village) and representatives of the corporate community, affiliate traffic associations and civic groups. An Executive Secretary serves as the administrative director of the Office of the Board.

The Board is responsible for federal and state grants for channeling Traffic Safety and STOP-DWI grant programs to the correct government agency and the pursuit of grants from State and Federal sources to fund specific safety measures. The STOP-DWI program has been successful in lowering the number of alcohol related fatalities and injuries in the County. Fines from convictions fund the cost of law enforcement, prosecution, probation, rehabilitation, public education and program administration. In addition, the Traffic Safety Board promotes all federally fundable traffic safety areas: occupant restraints and child safety seats; bicycle and pedestrian safety; aggressive driving enforcement; and alcohol enforcement and education.

HISTORICAL TREND

TS - TRAFFIC SAFETY BOARD					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS	19,073	39,043	115,949	33,000	-
BH - DEPT REVENUES	-	150,000	71,650	150,000	160,000
Grand Total	19,073	189,043	187,599	183,000	160,000

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	TS - TRAFFIC SAFETY BOARD					
Outral Cohing	Out Object	2002 Actual	2003 Actual	2004 YTD Oct	0004 Davidson	OOOF Devilerat
Control CObject 10 - TRAFFIC SAFETY BOARD BD - FINES & FORFEITS	SubObject	2002 Actual	2005 Actual	2004 FTD OCT	2004 Budget	2005 Budget
BD - FINES & FURFEITS	R0603 - FINES R0618 - H'CAPPED PARK FINE SURCHARGE	- 19,073	- 39,043	- 115,949	:	:
BH - DEPT REVENUES	R0888 - REIMB EXPENSES IGT	-	150,000	71,650	-	160,000
Grand Total		19,073	189,043	187,599	-	160,000



Department: Traffic Safety Board	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0826	Title: Reimbursable Expenditures

Description:

These fees represent a portion of the fines collected from a violator of the Vehicle and Traffic Law 1192 (Driving While Intoxicated (DWI) / Driving While Ability Impaired (DWAI)).

Legislative Authority:

New York State Vehicle and Traffic Law Section 1192, Section 511 and Section 1197

HEALTH & HUMAN SERVICES REVENUE BY DEPARTMENT



DEPARTMENT OF DRUG AND ALCOHOL ADDICTION

The Nassau County Department of Drug & Alcohol Addiction (NCDDAA) oversees an extensive network of substance abuse related services delivered to clients directly or by subcontracted agencies. It is part of the Nassau County Health and Human Services Vertical, and works with the seven other departments in its vertical by sharing information and coordinating care and services with other parts of the County system.

This vision of the department, to strive to reduce the incidence of chemical use and abuse by the citizens of Nassau County, shall be accomplished in partnership with the Nassau County Health and Human Service Departments and in the County's role as the Local Designated Agency for State funds and through the network of sub-contract programs that include hospitals, community-based organizations and schools.

To accomplish its mission of developing and implementing a comprehensive program for the education, treatment, prevention and rehabilitation of chemically dependent Nassau County residents, the Department of Drug and Alcohol Addiction will:

- Serve as the Local Designated Agency to receive all Federal, State and County funds for chemical dependency services.
- Fund, oversee and contract with hospitals, community-based organizations and schools that offer a wide range of treatment, education and prevention services.
- Seek to maximize external funding opportunities through treatment and prevention grant initiatives.
- Collaborate with Nassau County Health and Human Services Departments and funded hospitals, community-based organizations and schools to plan and develop a comprehensive approach to the treatment, prevention, education and rehabilitation of chemically dependent persons and their families.
- Disseminate information on chemical dependency issues to the citizens of Nassau County
- Insure that all service delivery initiatives comply with the highest standards of quality assurance.
- Develop management information services and systems in a manner consistent with the rapid dissemination of all relevant chemical dependency data.
- Engage in continuing needs assessment of essential chemical dependency treatment and prevention services in keeping with best practice outcomes and standards.

To support its mission NCDDAA is divided into the following six major areas:

Administrative Services

Administrative Services develops and implements comprehensive programs for chemically dependent persons and their families residing in Nassau County through education, treatment, prevention and rehabilitation.



Court Services

Court Services provides clinical assessments, treatment recommendations and referrals, and intensive case management of individuals in the Community Treatment Court, Community Youth Court, Drug Treatment Court, Family Drug Treatment Court and the STEP Program. It identifies chemical dependency and quality-of-life issues, monitors individuals in the treatment process and also assists the goals and objectives of the Criminal Justice system. This division coordinates services and interfaces with NCDDAA units, community based organizations, N.C. Criminal Justice system departments and inpatient treatment facilities. Finally, it provides reports for court proceedings indicating compliance with recommended treatment requirements and abstinence from chemical use.

Direct Services

The Direct Services unit engages, assesses and refers chemically dependent individuals and their families to quality treatment services with the goal of restoring said individuals to productive employment and community functioning and foster the maintenance of a productive workforce. It provides outreach to clients, County employees and stakeholders. It incorporates best practices along with current research trend recommendations. Direct Services works to maximize revenue sources and grant procurement, sustain maximum utilization of services, and maintain regulatory compliance and high quality services.

Community Liaison Services

Community Liaison Services assures the delivery of effect and efficient chemical dependency services to a broad range of persons within Nassau County. This is accomplished through program monitoring to assure compliance with NYS and other regulations, through program development and technical assistance in accordance with best-practice guidelines, through the development and support of referral and other collaborative initiatives between community based organizations and school-based prevention programs, through the initiation and support of community-level coalitions linking chemical dependency and other health and human service providers, and, finally, by developing cooperative and productive relations with the NYS OASAS Long Island Field Office to maintain funding levels.

Health, Health Education and Training Services

Health, Health Education and Training Services delivers health information, education, professional training, capacity building, program development, HIV prevention and intervention services to the diverse communities of Nassau County by informing the community based network, school prevention unit, direct services and the community of available health services, by providing health education and training including conferences to achieve a higher level of understanding of prevention, by reducing the incidence of HIV/AIDS through HIV education and implementation of HIV counseling, testing, referral and partner notification services, by sustaining a high level of professional competence through in-service training, and by expanding and developing new services throughout the Department and HHS network through grant collaboration.

Fiscal Services

The Fiscal Services unit strives to accurately, efficiently and effectively oversee, manage and maximize all revenues available to the Department to support its system of chemical dependency services in Nassau County, to ensure compliance with County and State requirements in accordance with Generally Accepted Accounting Procedures, and to provide regular monitoring and tracking reports as needed and



requested by the Commissioner of the Department and the Health and Human Services vertical administration.

HISTORICAL TREND

DR - DRUG & ALCOHOL					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	748,037	413,478	563,316	20,000	10,000
BH - DEPT REVENUES	1,376,238	1,083,998	320,248	51,000	1,000
SA - STATE AID	2,095,536	583,260	-	3,311,133	3,403,407
Grand Total	4,219,811	2,080,736	883,564	3,382,133	3,414,407

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

DR - DRUG & ALCOHOL						
Control C Object 10 - ADMINISTRATION	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
SA - STATE AID	R1001 - REIMBURSED EXPEND	382,942	82,438	-	65,000	59,661
Grand Total		382,942	82,438	-	65,000	59,661

Department: Drug and Alcohol	
Fund: General	
Control Center: 10	Chemical Dependency
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The department receives State Aid from the NYS Office of Alcoholism and Substance Abuse Services for reimbursement of chemical dependency services, receiving up to 100% reimbursement from the State. Expenses are reported and billed semiannually to the NYS OASAS.

Legislative authority:

New York State Office of Alcoholism and Substance Abuse Services (OASAS)

Local Assistance:

State Aid – Mental Health Law Article 41, Section 18(b) Title E.

Distribution process:

Funding is ongoing from year to year, depending on the Local Assistance allocation in the NYS budget, but does not require an annual application. Mental Health Law does require a historical local match.



DR - DRUG & ALCOHOL						
Control CObject 20 - DRUG TREATMENT SERVICES BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
30 - ALCOHOL SERVICES BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR					
40 - CHEMICAL DEPENDENCY SERVICE BF - RENTS & RECOVERIES		•		-		
	R0704 - RECVRY PRIOR YR APPR	705,280	233.000	446.731		
	R0722 - LOST AND ABANDONED PROPERTY	41,456	171,433	116,585	20,000	10,000
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	1,600	6,555	-	-	-
	R0811 - PATIENT RECEIPTS	77,457	12,085	885	1,000	1,000
	R9833 - MEDICAID RECEIPTS	1,297,181	1,065,358	319,363	50,000	-
SA - STATE AID	_					
	R1001 - REIMBURSED EXPEND	1,712,594	500,822	-	3,246,133	3,343,746
Grand Total		3,835,568	1,989,253	883,564	3,317,133	3,354,746

Department: Drug and Alcohol	
Fund: General	
Control Center: 40	Chemical Dependency
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0722	Title: Lost and Abandoned Property

Description:

Proceeds depend on availability of Nassau County Police Department staff to evaluate lost and abandoned property accounts and to determine proceeds of same. Funds are derived from the sale of lost and abandoned property turned in to the Nassau County Police Department. Monies transferred to the Nassau County Department of Drug and Alcohol Addiction are sporadic. Additionally, there is no assurance that the value of these properties will be consistent from year to year.

An Ordinance was passed by the former Board of Supervisors that provided that the proceeds of the sale (usually auctions) of lost and abandoned property should be directed to the Nassau County Department of Drug and Alcohol Addiction for prevention/education chemical dependency programming. The auctions are held when the NCPD determines that there is sufficient lost and abandoned property to warrant a public auction.

Legislative authority:

A County Ordinance provides that proceeds from disposal of lost and abandoned property by the Nassau County Police Department are to revert to the Nassau County Department of Drug and Alcohol Addiction for chemical dependency prevention and education programs.

Distribution process for revenue related to federal and state aid, grants, etc.

Funding is related to County Ordinance as explained above, and is not a grant. It is not competitive.



Department: Drug and Alcohol	
Fund: General	
Control Center: 40	Chemical Dependency
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0811	Title: Patient Receipts

Description:

Fees were generated by Chemical Dependency Outpatient and Residential Services, two of which were closed in November 2002 and June 2003. During 2004 revenue continued to come in for expenses incurred in 2002 and 2003, as revenue is received on a delayed basis. Smaller amounts may still be received in 2005 due to this lag in reimbursement timing. A sliding scale fee schedule was used to determine actual charges for services rendered for clients without insurance or Medicaid.

In November 2002, the Department's outpatient services at Building K were closed, and in June, 2003, the Department's residential services at the Plainview complex were closed. In all these services, there were clients who were self-pay. For those who had outstanding balances, or if we discovered they were not Medicaid eligible when we submitted an application for Medicaid, we have attempted to collect whatever fees were outstanding. At this time, the actual collections are very small.

Legislative authority:

New York State Office of Alcoholism and Substance Abuse must approve fees.

Department: Drug and Alcohol	
Fund: General	
Control Center: 40	Chemical Dependency
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9833	Title: Medicaid Receipts

Description:

Medicaid receipts were generated by clients at the Plainview Alcoholism Rehabilitation Residential Treatment program, which was closed in June, 2003. During 2004 revenue continued to come in for expenses incurred in prior years, as it is received on a delayed basis. Smaller amounts may still be received in 2005 due to this lag in reimbursement. Reimbursement rates are established by the NYS Department of Health.

In November 2002, the Department's residential services at the Plainview complex were closed. Many of the clients in the residential programs were Medicaid eligible. When the program was closed, we were still in the process of establishing Medicaid eligibility for some clients, or were rebilling claims which had been denied. This process has been substantially completed as of this date.

Legislative authority: NYS Law and County Ordinance.



HEALTH DEPARTMENT

The Nassau County Health Department has five Control Centers in the General Fund: Administration, Environmental Health, Public Health Laboratory, Public Health and Children's Early Intervention Services. In addition, grant funding is received for a variety of programs and Nassau County is the grantee for the Federal Ryan White Title I monies to the Nassau-Suffolk EMA.

Administration

Provides overall leadership and direction of the Department, as well as administrative support, fiscal, billing, revenue receipt, preparation of State and Federal Aid claims, human resources and staff development, community health assessment, planning, automation systems management, and public information functions.

Environmental Health

Protects the community from adverse health effects and diseases that may result from environmental pollution, unsanitary conditions, unsafe practices or infestations of disease vectors (mosquitoes and rats). This division also promotes safe water, food, indoor and ambient air, and recreational facilities by:

- Inspection and monitoring of restaurants and public water supplies,
- Investigation of complaints,
- Response to emergency spills and incidents,
- Control and regulation of storage, handling and disposal of hazardous wastes and toxic chemicals,
- Abatement of household lead hazards,
- Investigation of food-borne outbreaks,
- Oversight of recreational facilities,
- Certification of lifeguards,
- Mosquito control, and,
- Enforcement of local, state and federal tobacco control laws

Public Health Laboratory

Provides clinical and environmental laboratory services to assess community health. It maintains the technological and scientific expertise to assist in the diagnosis of communicable diseases, determination of the source of food-borne illnesses, and presence of bacterial and/or chemical contamination in the environment. Rapid emergency response capabilities are maintained for all services.

Public Health

This section of the Department's budget includes personal and public health services:

Community and Maternal Child Health Services coordinates departmental emergency responses, provides support for quality assurance in the Countywide EMS system, injury prevention and control, the grant funded Women's, Infants, and Children's (WIC) supplemental nutrition and education program, Perinatal Services Network infant mortality review and prevention, community health worker program, domestic violence and child abuse prevention, coordination of Department public health services with the new



Nassau Health Care Corporation and the Department of Social Services, and provides leadership for the department in community child health advocacy activities.

HIV and STD Control (RC4350) coordinates HD and County activities aimed at prevention of and treatment for HIV infections and other sexually transmitted diseases (STDs). The Division conducts programs in community outreach, community education and peer education; conducts case follow-up and contact tracing for HIV and STDs; and staffs the Nassau County HIV Commission the Nassau-Suffolk Ryan White Council. The Bureau provides administrative oversight for the Nassau-Suffolk Ryan White Title I grant and three HIV prevention grants from the AIDS Institute. The HIV Bureau also provides testing services for the Correctional Center and the general public.

Disease Control (RC4500) protects the public from the spread of communicable disease, including those caused by potential agents of bioterrorism, through surveillance, reporting, monitoring, outbreak investigation and control, tuberculosis case management and directly observed therapy (DOT). The Division oversees childhood lead poisoning education, screening and prevention as well as providing public education and professional interventions to increase the numbers of children and adults who are fully immunized for each appropriate age group. The Bureau of Public Health Education identifies public health needs and develops programs that provide health education and promote healthy behavior. The Bureau's goal is to prevent or control chronic diseases through interventions in schools, the community, faith-based institutions, worksites and other venues. The Bureau creates and produces materials, exhibits and visual aids that are utilized in health fairs, senior picnics, church meetings, youth forums, "lunch and learn" seminars and other events. The Bureau oversees the Information and Referral Unit of the Department; responds to information requests from the community at-large, legislators, county agencies and other organizations, and conducts specific outreach to targeted communities that are underserved and suffer health disparities.

Through a contractual arrangement with the Nassau Health Care Corporation (NHCC), the County pays \$5 million for continuation of the Health Centers and Home Care at five community based health centers in Elmont, Freeport-Roosevelt, Hempstead, Inwood-Lawrence, and New Castle-Westbury; at one part time health center in Long Beach and, the grant funded School-Based Health Program in the Roosevelt Junior/Senior High School. Home Health services were provided to patients and their families in their own homes until April 1, 2000. The Nassau Health Care Corporation must provide program and financial data for the Department to ensure continued receipt of Public Health State Aid for the \$5 million project according to the Public Health Services Agreement between the County and the Corporation.

Children's Early Intervention

This unit coordinates three programs for children with special health care needs.

The Early Intervention Program (EIP) is an entitlement program under Part C of the Federal Individuals with Disabilities Education Act (IDEA). The program provides specialized services to children under age three with developmental delays and disabilities. Mandated services include core and supplemental evaluations to determine eligibility and a comprehensive array of services to eligible children (including service coordination, speech/language therapy, physical therapy, occupational therapy, special education, family counseling and transportation) in a variety of settings.

The Child Find component of the Early Intervention Program is a New York State Department of Health grant-funded program to identify infants at risk for physical and developmental disabilities as soon after



birth as possible, to ensure that these children have a medical home where routine development surveillance and appropriate screenings are provided.

The Physically Handicapped Children's Program (PHCP) pays for all medical, surgical, rehabilitative, orthodontic, and other related services for children (age 0-21 years) with eligible medical conditions who meet both medical and financial eligibility requirements.

HISTORICAL TREND

HE - HEALTH DEPARTMENT					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	3,357,675	3,561,720	3,023,099	3,320,850	3,603,296
BD - FINES & FORFEITS	324,535	151,665	220,310	200,000	225,000
BF - RENTS & RECOVERIES	964,978	1,288,050	78,848	250,000	175,000
BH - DEPT REVENUES	8,773,525	8,410,226	5,497,317	7,091,400	6,836,900
FA - FEDERAL AID	33,130	-	-		
SA - STATE AID	25,390,641	26,887,426	19,565,429	26,890,000	27,671,288
Grand Total	38,844,484	40,299,086	28,385,004	37,752,250	38,511,484

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

HE - HEALTH DEPARTMENT						
Control CObject 10 - ADMINISTRATION BC - PERMITS & LICENSES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - FERMITS & LICENSES	R0508 - FOOD ESTABLISHMENTS R0523 - WEIGHTS & MEASURE FEES	- -	-	-	:	•
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	20,975	812	430	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS R0808 - FEES	4,474 -	8,699 -	11,862 -	6,000 -	15,000 -
SA - STATE AID	R1001 - REIMBURSED EXPEND	1,265,555	962,592	515,881	1,110,000	1,300,000
Grand Total		1,291,004	972,102	528,172	1,116,000	1,315,000

Department: Health	
Fund: General	
Control Center: 10	Title: Administration
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue represents charges for providing copies of Department records concerning environmental or medical issues that are requested by the general public, businesses or attorneys.



Legislative authority:

Requests for copies of department records concerning medical issues are covered under NYS Public Health Law Section 17.

All requests for copies of Department records, other than medical, are covered under the Freedom of Information Law (FOIL) and Nassau County determines the rate.

Historical Rate Changes

When were fees established? 1974		
By what local, state or other law? Medical records-NYS Public Health Law Sec. 17, FOIL-Nassau County Board of Health Resolution		
On what basis was the fee level determined? N/A fee established by NYS Law.		
Demand for service: Varies, depending on copies requested.		

Department: Health	
Fund: General	
Control Center: 10	Title: Administration
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department.

Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Legislative authority

New York State Public Health Law Article 6

Collection

Claim vouchers for reimbursement are submitted quarterly, as required by New York State. A Revenue Receivable is recorded in NIFS and referenced on the voucher.



Historical Rate Changes

When were fees established? 1953

By what local, state or other law? New York State Public Health Law - Article 6

On what basis was the fee level determined? NYS determines % reimbursement

Year fee was last adjusted: N/A

Demand for service: N/A

	HE - HEALTH	DEPARTMENT				
CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budg
/IRONMENTAL HEALTH						
BC - PERMITS & LICENSES	R0508 - FOOD ESTABLISHMENTS	4 005 007	4 000 400	4 000 500	0.000.000	0.400.4
	R0509 - DAY CAMP PERMITS	1,965,207 5.300	1,983,420 5.600	1,666,509 4,900	2,000,000 5.600	2,120,0 5.9
	R0511 - REALTY SUBDVSN FLNG	91.525	38.275	214,050	36,000	47,0
	R0512 - X-RAYS SRVYS & INSPN	91,325	95.985	82.000	100,000	106,0
	R0513 - SWMG PLS & BTHG BCHS	154,885	133,550	144,050	157,000	153,7
	R0514 - MFG FROZEN DESSERTS	154,665	14.850	13,725	16,250	153,7
	R0526 - WATER SUPPLY PLAN REVIEW	53.125	85.225	74.500	63,000	66,7
	R0527 - TATTOO PARLOR/PIERCING	33,123	7,500	5.800	7,000	6,8
	R0528 - LIFEGUARD CERTIFICATION		42.720	35.220	45.000	52.8
	R0518 - HAZ-MAT REGSTRN FEE	839.263	994.095	668,640	770.000	901.0
	R0521 - TEMP RESIDENCE INSP PERM	64,255	62.800	52,230	61,000	64,6
	R0525 - CROSS CONNECT CONTR PRGM	77,450	97,700	61,475	60,000	63,0
BD - FINES & FORFEITS						
	R0603 - FINES	324,535	151,665	220,310	200,000	225,0
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	102,395	59,860	5,465	-	-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	-	-	1,797	-	
FA - FEDERAL AID						
777 7 20 21 31 27 30	R0901 - REIMBURSED EXPEND	31,321	-		-	
	R1078 - NYS PASS THRU FEDERAL FUNDS	-	-	-	-	
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	1,143,430	1,445,559	756,486	1,160,000	1,428,7
Total		4,959,356	5.218.804	4,007,158	4.680.850	5,257,0

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0508	Title: Permits for Food Establishments

Description:

The Health Department is required under the New York State Sanitary Code to regulate food service establishments within its jurisdiction by conducting field inspections and investigations and permitting the establishment. The Department charges fees to subsidize the cost of the program.



Legislative authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 1975	When	were	fees	estal	alish	ed?	1975
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By what local, state or other law? Nassau County Board of Health Resolution

On what basis was the fee level determined? Cost of services provided

Year fee was last adjusted: 2002

Demand for service: 5,600 establishments



NASSAU COUNTY HEALTH DEPARTMENT FOOD SERVICE ESTABLISHMENTS FEE SCHEDULE

Category	Number of Seats	Fee
Restaurants, Diners, Educational Food Service, Local Institutions, Day Care/Camp Lunch, Etc.	0-25	300.00
Restaurants, Etc.	26-100	375.00
Restaurants, Etc.	101-200	600.00
Restaurants, Etc.	>200	875.00
Delicatessen	N/A	475.00
Mobile/ Food Selling	N/A`	275.00
Bar/ Tavern (see Note 1) `	N/A	300.00
Other Food Service	N/A	275.00
TFS* - Non Hazardous (first 1-day event)	N/A	75.00
TFS* - Non Hazardous (add. 1-day event)	N/A	25.00
TFS* - Non Hazardous (first multi-day event)	N/A	125.00
TFS* - Non Hazardous (add multi-day event)	N/A	50.00
TFS* - Potentially hazardous 1-day event	N/A	150.00
TFS* - Potentially hazardous multi-day event	N/A	275.00
Bakery	N/A	300.00
Frozen Dessert	N/A	25.00
Catering Commissary	N/A	500.00
Vending Commissary (see Note 1)	N/A	200.00
Vending Machine (see Note 1)	N/A	75.00
Vending Machines (see Note 2)	N/A	5.00

Note:

- 1. Two year permit
- 2. This fee is added to vending commissary or vending machine operator fee.

*TFS: Temporary Food Service



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0509	Title: Day Camps Permits

Description:

New York State Sanitary Code mandates a permit to operate a day camp. The annual \$100 fee was established by New York State.

Legislative authority:

New York State Sanitary Code, Chapter I, Subpart 7-2, 4E

Historical Rate Changes

When were fees established? 1974		
By what local, state or other law? NYS Sanitary Code, Chapter I, Subpart 7-2.4E		
On what basis was the fee level determined? Determined by NYS		
Year fee was last adjusted: 1974		
Demand for service 56 day camps		

	Rate	Unit	Revenues
2002 Actual	\$100	53	5,300
2003 Actual	\$100	56	5,600
2004 Projection	\$100	56	5,600

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0511	Title: Reality Subdivision

Description:

The Health Department reviews Realty Subdivision plans for adequate water supply and sanitary disposal facilities. A Realty Subdivision is any tract of land that is divided into five or more parcels. Realty Subdivisions include condominiums, townhouses and cluster home developments. The Department charges fees to subsidize the cost of the program.



Legislative authority:

Nassau County Board of Health resolution

Historical Rate Changes

When were fees established? 1975		
By what local, state or other law	Nassau County Board of Health Resolution	
On what basis was the fee level determined? Cost of services provided		
Year fee was last adjusted: 2002		
Demand for service - Depends on # of plans submitted		

Nassau County Health Department Commercial Sanitary, Reality Subdivisions, Individual Sewer Closure Plans Fee Schedule

Туре	Fee
Sewered Lots	\$175.00
Unsewered Lots	225.00
Commercial: 1,000 to 4,999 gpd	1,150.00
5,000 to 9,999 gpd	2,250.00
>10,000 gpd	3,350.00
Special Projects	1,675.00
Individual Sewer Closure Plans	125.00

Fees were last adjusted in 2002

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0512	Title: X-rays Surveys & Inspection



Description:

The Health Department is authorized by New York State Department of Health to charge fees for inspecting diagnostic x-ray equipment at hospitals, clinics and private offices in Nassau County. The inspection fee is determined based on the number of x-ray tubes at the facility.

Legislative Authority:

Nassau County Board of Health resolution

Historical Rate Changes

When were fees established? 1975		
By what local, state or other law	Nassau County Board of Health Resolution	
On what basis was the fee level determined? Costs of services provided		
Year fee was last adjusted: 2002		
Demand for service: 200 Facilities		

Nassau County Health Department X-Ray Equipment Fee Schedule

Type of Inspection	Fee
1st X-ray Tube/Stereo-tactic Imaging Equipment	\$440.00
Each Additional Tube	\$185.00
Bone Densitometer or Dental	\$150.00
Fluoroscopic	\$185.00

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0513	Title: Swimming Pools & Bathing Beaches



Description:

The Health Department is required under the New York State Sanitary Code to permit public swimming pools and conduct field inspections to ensure compliance with applicable State Codes. The Department charges fees to subsidize the cost of the program.

Legislative authority:

Nassau County Board of Health resolution

When were fees established? 1975		
By what local, state or other law	Nassau County Board of Health Resolution	
On what basis was the fee level determined? Cost of services provided		
Year fee was last adjusted: 2002		
Demand for service 367 Facilities		



NASSAU COUNTY HEALTH DEPARTMENT RECREATIONAL FACILITIES FEE SCHEDULE

Туре	Size	Fee
Seasonal Pool	≤1000 sq. ft.	\$300.00
Seasonal Pool	1001-2000 sq. ft.	\$325.00
Seasonal Pool	2001-3000 sq. ft.	\$350.00
Seasonal Pool	3001-4000 sq. ft.	\$375.00
Seasonal Pool	4001-5000 sq. ft.	\$400.00
Seasonal Pool	5001-6000 sq. ft.	\$450.00
Seasonal Pool	6001-7000 sq. ft.	\$475.00
Seasonal Pool	7001-8000 sq. ft.	\$500.00
Seasonal Pool	>8000 sq. ft.	\$525.00
Annual Pool	≤1000 sq. ft.	\$575.00
Annual Pool	1001-2000 sq. ft.	\$650.00
Annual Pool	2001-3000 sq. ft.	\$700.00
Annual Pool	3001-4000 sq. ft.	\$750.00
Annual Pool	4001-5000 sq. ft.	\$825.00
Annual Pool	5001-6000 sq. ft.	\$875.00
Annual Pool	6001-7000 sq. ft.	\$925.00
Annual Pool	7001-8000 sq. ft.	\$975.00
Annual Pool	>8000 sq. ft.	\$1,050.00
Bathing Beach	N/A	\$200.00
Swimming Pool Plan	N/A	\$750.00
Review		
Whirlpool or Wading	N/A	\$625.00
Pool Plan Review		
Pool Renovations Plan Review	N/A	\$225.00



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0514	Title: Manufacturing Frozen Desserts

Description:

Under the New York State Sanitary Code, a food service establishment is mandated to pay an annual fee of \$25.00 for having frozen dessert dispensing machine(s). This fee is paid by the establishment in addition to the required Food Establishment Permit fee.

Legislative authority:

New York State Department of Health's Sanitary Health Code, Part 14-3.

Historical Rate Changes

When were fees established? 1977		
By what local, state or other law	New York State Department of Health's Sanitary Code, Part 14-3	
On what basis was the fee level determined? Fee determined by NYS		
Year fee was last adjusted: 1977		
Demand for service: 650 establishments		

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0518	Title: Hazardous Materials Registration Fee

Description:

The New York State Department of Environmental Conservation has delegated authority to the Nassau County Health Department to regulate the storage and handling of toxic and hazardous materials. This includes petroleum products currently being stored or used by various residential, commercial and industrial facilities. The Department charges a fee to permit and inspect these facilities to ensure compliance.



Legislative authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 1986		
By what local, state or other law:	Nassau County Board of Health Resolution	
On what basis was the fee level determined? Cost of services provided.		
Year fee was last adjusted: 2002		
Demand for service: Unknown		

NASSAU COUNTY HEALTH DEPARTMENT ARTICLE XI FACILITIES FEE SCHEDULE

Туре	Fee
Application Fee	\$125.00
	,
Tank/Storage Area Registration Fee (see Notes 1&2)	\$125.00
Tank Plan Review Fee <250 gallons	\$75.00
Tank Plan Review Fee >250 gallons (see Note 3)	\$275.00
Bulk Storage Plan Review Fee <5 drums	\$75.00
Bulk Storage Plan Review Fee 5-19 drums	\$150.00
Bulk Storage Plan Review Fee >19 drums	\$275.00
Dry Storage Plan Review Fee <2,000 lbs.	\$75.00
Dry Storage Plan Review Fee 2,000-10,000 lbs.	\$150.00
Dry Storage Plan Review Fee >10,000 lbs.	\$275.00
Tank Test Verification (see Note 4)	\$100.00
Tank Abandonment ≤ 1100 gallons	\$30.00
Tank Abandonment > 1100 gallons	\$125.00
Tank Removal ≤ 1100 gallons	\$50.00
Tank Removal > 1100 gallons	\$125.00
Late Fee	\$125.00

Notes:

- 1. This fee is charged per year of permit.
- 2. The maximum fee allowable per registration for indoor tanks would be \$500.00.
- 3. The maximum fee allowable per plan review would be \$1,100.00.
- 4. The maximum fee allowable per site for tank testing at one time would be \$200.00



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0521	Title: Temporary Residence Inspection Permit

Description:

The Health Department charges fees to operate a Temporary Residence in Nassau County. A Temporary Residence is a hotel, motel or boarding house that can accommodate 10 or more persons for up to 6 months.

Legislative authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 1983		
By what local, state or other law Nassau County Board of Health Resolution		
On what basis was the fee level determined? Cost of services provided		
Year fee was last adjusted: 2002		

NASSAU COUNTY HEALTH DEPARTMENT TEMPORARY RESIDENCES FEE SCHEDULE

Number of Rooms	Fee
10-20	\$225.00
21-40	\$325.00
41-60	\$425.00
61-80	\$650.00
81-100	\$750.00
101-175	\$900.00
176-250	\$1,075.00
>250	\$1,725.00



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0525	Title: Cross Connection Control Program

Description:

The Health Department charges fees to review plans for cross connection control devices. These are mechanical devices that prevent the reversal of the intended flow of water from a facility (residential or commercial) into the public water supply system to prevent possible contamination.

Legislative authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 1999	
By what local, state or other law: Nassau County Board of Health Resolution	
On what basis was the fee level determined? Cost of services provided	
Year fee was last adjusted: 2002	

Nassau County Health Department Cross Connection Control Plans Fee Schedule

Туре	Fee
Double Check Value (Residential)	\$100.00
Double Check Value (Non-Residential)	\$175.00
Reduced Pressure Zone up to 2"	\$175.00
Reduced Pressure Zone greater than 2"	\$325.00

Fees were last adjusted in 2002



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0526	Title: Water Supply Plan Review

Description:

The Health Department is required under the New York State Sanitary Code, to review plans for the installation and/or modification of public water supply wells, water storage tanks, water treatment facilities and water mains. The Department charges fees to review these plans.

Legislative Authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 2002		
By what local, state or other law	Nassau County Board of Health Resolution	
On what basis was the fee level determined? Cost of services provided		
Year fee was last adjusted: 2002		

Nassau County Health Department Water Supply Plan Review Fee Schedule

Fees Per Number of Plans¹

Туре	1	2	3
New Well Station ² , Filtration Plant ³ or VOC Removal			
System	\$4,000	\$6,000	\$7,000
Renovated Well Station, Filtration Plant or VOC			
Removal System	\$1,500	\$2,250	\$2,625
Water Storage Tank (New, Repainting, Repair or			
Rehabilitation)	\$1,500	\$2,250	\$2,625
New Chemical Treatment	\$1,500	\$2,250	\$2,625

Type	Fee
Water Main/Transmission Mains:	
Up to 1,000 linear feet	\$250.00
More than 1,000 linear feet	\$375.00

- 1. Multiple projects of the same type submitted simultaneously.
- 2. "New Well Station" includes new well, building and any associated chemical treatment.
- 3. "Filtration Plant" includes new filters, building and any associated chemical treatment.



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0527	Title: Tattoo Parlors

Description

Under Nassau County Local Law 10-2001 Tattoo and Body Piercing Parlors are required to receive permits and the tattoo artists are required to receive licenses. This includes an infection control training course given by the Health Department to the tattoo artists. The Department charges fees for this certification.

Legislative authority

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 2002		
By what local, state or other law Nassau County Board of Health Resolution		
On what basis was the fee level determined? Cost of service provided		
Year fee was last adjusted: 2002		

TATTOO FACILITIES AND ARTISTS REGISTRATION

Туре	Fee
Tattoo Parlor/Facility	\$100.00
Tattoo Artist (see Note)	\$100.00

Note: This is for a two-year certificate.



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BC	Title: Permits and Licenses
Sub-Object Code: R0528	Title: Lifeguard Certification

Description:

The Health Department administers a performance and written test to all lifeguard applicants and issues a photo ID certification card to all successful applicants. This certification is required at all public pools in the County. A fee is charged to process the application and issue the certification card.

Legislative authority:

Nassau County Board of Health Resolution

Historical Rate Changes

When were fees established? 2002		
By what local, state or other law Nassau County Board of Health Resolution		
On what basis was the fee level determined? Cost of service provided		
Year fee was last adjusted: 2002		
Demand for service: 1800 Certificates		

	Rate (see Note)	Unit	Revenues
2002 Actual	\$25	722	\$ 0
2003 Actual	\$25	1,708	42,720
2004 Projection	\$25	1,800	45,000

Note: This is for a three-year certificate.



Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

Fines are assessed by the Board of Health for public health violations including: improper food handling, public swimming pool violations, improper storage of toxic and hazardous materials, the sale of tobacco products to minors, smoking in indoor facilities, sanitation violations, failure to maintain diagnostic x-ray equipment and records, day camp code violations, water quality violations and cross-connection violations.

Legislative authority:

Nassau County Board of Health violations

- *Violation of NYS Sanitary Code Public Health Law Section 229
- *Violation of NYS Lead Law –Public Health Law Section 1373
- *Violation for selling Tobacco Products to a Minor Public Health Law 1399-ee
- *General Violations of Public Health Law-Public Health Law Section 12&12(b)

Historical Rate Changes

When were fees established? 1975		
By what local, state or other law Board of Health for Public Health violations		
On what basis was the fee level determined? Based on State and Local laws.		
Demand for service N/A		

Department: Health	
Fund: General	
Control Center: 20	Title: Environmental Health
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department.



Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Legislative authority:

New York State Public Health Law Article 6

Historical Rate Changes

When were fees established? 1953		
By what local, state or other law NY State Public Health Law- Article 6		
On what basis was the fee level determined? NYS determines reimbursement rates		
Year fee was last adjusted: 1997		
Demand for service N/A		

HE - HEALTH DEPARTMENT						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
30 - PUBLIC HEALTH LABORATORIES BC - PERMITS & LICENSES						_
BC - PERMITS & LICENSES	R0508 - FOOD ESTABLISHMENTS	-	-	-	-	-
	R0528 - LIFEGUARD CERTIFICATION	-	-	-	-	-
BF - RENTS & RECOVERIES	_					
	R0704 - RECVRY PRIOR YR APPR	•	21,038	2,631	-	-
BH - DEPT REVENUES						
	R0808 - FEES	64,422	58,999	42,023	30,000	57,500
	R9844 - ATHLETIC FIELD FEES / CHARGES	-	-	-	-	-
	R9902 - NYS SURCHARGE REV REFUND	•	-	•	-	-
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	1,198,834	998,953	548,082	900,000	900,000
Grand Total		1,263,256	1,078,990	592,737	930,000	957,500

Department: Health	
Fund: General	
Control Center: 30	Title: Public Health Laboratories
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0808	Title: Laboratory Fees

Description:

Fees are charged for laboratory tests that are performed for outside providers. These include: independent testing of water bacteriology and chemistry samples, clinical diagnostic testing, and quality assurance testing for Nassau University Medical Center.



Legislative authority

Pursuant to a comprehensive fee schedule approved by the Nassau County Board of Health.

These clients included water districts, PBC and private physicians.

When were fees established? 10/1/1969		
By what local, state or other law Nassau County Board of Health		
On what basis was the fee level determined? Cost analysis and compared with private labs.		
Year fee was last adjusted: 1996		
Demand for service: Varies		



NASSAU COUNTY DEPARTMENT OF HEALTH

DIVISION OF PUBLIC HEALTH LABORATORIES

FEE SCHEDULE FOR VIRUS SEROLOGY ASSAYS

LABORTORY TESTS	TEST CODE	LABORATORY FEE SCHEDULE
BLOOD LEAD	83655	\$10.00
CMV lgG ANTIBODY	86644	\$10.00
MEASLES IgG ANTIBODY	86765	\$10.00
MEASLES IgM ANTIBODY	86765	\$10.00
MUMPS lgG ANTIBODY	86735	\$10.00
MYCOPLASMA lgG ANTIBODY	86738	\$10.00
MYCOPLASMA IgM ANTIBODY	86738	\$10.00
RUBELLA lgG ANTIBODY	86762	\$10.00
RUBELLA IgM ANTIBODY	86762	\$10.00
VARICELLA lgG ANTIBODY	86787	\$10.00
HIV ½ ANTIBODY	86703	\$15.00
HIV-1 ANTIBODY	86701	\$15.00
HIV-1 WESTERN BLOT	86701	\$15.00
HIV-1 ANTIGEN (p-24 Ag)	86311	\$15.00
HTLV-I/II ANTIBODY	86687	\$15.00
HAV lgG/lgM TOTAL Ab	86296	\$10.00
HAV IgM ANTIBODY	86299	\$10.00
HBc lgM ANTIBODY	86290	\$10.00
HBc lgG/lgM TOTAL Ab	86289	\$10.00
HBs ANTIBODY (QUAL.)	86291	\$10.00
HBs ANTIGEN	86287	\$10.00
HEPATITIS C ANTIBODY	86202	\$10.00

The laboratory proposes an annual discount based on volume for both clinical and environmental testing. When spending exceeds the following amount, the corresponding discount applies:

\$500.00 – 5% Discount \$2,500.00 – 10% Discount \$5,000.00 –15% Discount



NASSAU COUNTY DEPARTMENT OF HEALTH

DIVISION OF PUBLIC HEALTH LABORATORIES

FEE SCHEDULE FOR MEDICAL MICROBIOLOGY ASSAYS

LABORATORY TESTS	TEST CODE	LABORATORY FEE SCHEDULE
STOOL CULTURE (ENTERIC CULTURE)	87045	\$17.00
URINE CULTURE (CLEAN CATCH)	87088	\$17.00
SPUTUM MYCOBACTERIA CULTURE	87117	\$17.00
-CONCERTATION PLUS ISOLATION		
THROAT CULTURE	87060	\$17.00
WOUND CULTURE		
-AEROBIC	87070	\$17.00
-ANAEROBIC	87075	\$17.00
SEXERALLY TRANSMITTED DISEASES		
-VDRL/RPR (SYPHILIS)	86592	\$3.00
-VDRL/RPR (SYPHILIS) TITER	86593	\$3.00
-FTA-ABS (SYPHILIS)	86781	\$5.00
-NEISSERIA GONORRHEA CULTURE	87081	\$17.00
-CHLAMYDIA TRACHOMATIS ANTIGEN	86171	\$15.00
PINWORM TEST	87208	\$10.00
MYCOLOGY CULTURE (YEAST ONLY)	87101	\$17.00
OVA AND PARASITES – STOOL	87177	\$19.00
ARTHROPOD (INSECT) IDENTIFICATION	88300	\$3.00
FA FOR GIARDIA DUODENALIS	87206	\$17.00
FA FOR CRYPTOSPORIDIUM	87206	\$17.00
FA FOR PNEUMOCYTIS CARINII	87206	\$22.00

The laboratory proposes an annual discount based on volume for both clinical and environmental testing. When spending exceeds the following amount, the corresponding discount applies:

\$500.00 – 5% Discount \$2,500.00 – 10% Discount \$5,000.00 –15% Discount



NASSAU COUNTY DEPARTMENT OF HEALTH

DIVISION OF PUBLIC HEALTH LABORATORIES

FEE SCHEDULE FOR ENVIRONMENTAL ANALYSES

TEST NAME	FEE
ACID EXTRACTABLES (1,2)	
ALKALINITY (1,2)	\$200
AMMONIA NITROGEN (2)	\$5
ANION SCAN (IC) (1,2)	\$17
ASBESTOS, BULK	\$40
BOD-5 (2)	\$15
BTEX (VOLATILE AROMATIC-AIR)	\$15
CHLORDANE IN AIR	\$50
CHLORIDE (1,2)	\$60
COLIFORMS, COLILERT P/A (1)	\$8
COLIFORMS, FECAL (1,2)	\$8
COLIFORMS, TOTAL (MPN COUNT) (1,2)	\$10
COLOR (1)	\$10
CONDUCTANCE	\$5
DISSOLVED OXYGEN	\$5
ENTEROCOCCUS	\$5
FECAL STREP	\$15
FLOURIDE (1,2)	\$15
FORMALDEHYDE IN AIR	\$8
FUEL OIL SCAN	\$35
GLYCOL	\$100
HARDNESS (1,2)	\$50
HERBICIDES (1,2)	\$5
LANGELIER INDEX (CORROS.)	\$110
LEAD IN AIR (MEMBRANE FILTER) (4)	\$25
LEAD IN PAINT (3)	\$20
LEAD IN DUST (WIPE TEST)	\$15
MERCURY (COLD VAPOR) (1,2)	\$15
METALS (FLAME OR ICP) (1,2,3)	\$15
METALS (FURNACE) (1,2,3)	\$8
METALS IN AIR (SAMPLE PREP)	\$12
METALS SCAN (ICP,20) (1,2,3)	\$20
NITRATE/NITRITE NITROGEN (1,2)	\$160
ORTHOPHOSPHATE (1,2)	\$8
PAH'S IN AIR	\$8
PARTICULATES PM-10	\$80
	\$25

The laboratory proposes an annual discount based on volume for both clinical and environmental testing. When spending exceeds the following amount, the corresponding discount applies:

\$500.00 – 5% Discount

\$2,500.00 - 10% Discount

\$5,000.00 -15% Discount

Certification Category: 1.) ELAP-Potable 2) ELAP-non-Potable 3) ELAP – Solid Waste 4) EPA



NASSAU COUNTY DEPARTMENT OF HEALTH DIVISION OF PUBLIC HEALTH LABORATORIES

FEE SCHEDULE FOR ENVIRONMENTAL ANALYSES

TEST NAME	FEE
PCB's IN WATER (1,2)	\$80
PCB's IN AIR	\$60
PERCENT SOLIDS	\$8
PESTICIDES & PCB's (AIR)	\$80
PESTICIDES/PCBs HALOGENATED	\$100
PETROLEUM DISTILLATES (AIR)	\$50
PETROLEUM HYDROCARBON SCAN	\$90
PH (1,2)	\$3
PHENOLS (2)	\$150
PHOSPHORUS, TOTAL	\$15
PHTHALATE ESTERS (2)	\$100
POLYCYCLIC AROMATICS (PAH) (2)	\$110
SILICA, DISOLVED REACTIVE	\$20
SOLIDS, DISSOLVED (1,2)	\$7
SOLIDS, SUSPENDED (2)	\$7
SOLIDS, TOTAL (2)	\$7
SPECIATION OF ENVIR. BACTERIA	\$10
STANDARD PLATE COUNT (SPC) (1,2)	\$8
SULFATE (IC) (1,2)	\$8
TCLP, EXTRACTION & PREP.	\$130
TCLP, ZERO-HEADSPACE (VOLATILES)	\$200
TRIHALOMETHANES (1)	\$40
TURBIDITY	\$5
VOLATILE AROMATICS (1,2)	\$40
VOLATILE HALOGENATED ORG. (1,2)	\$80
VOLATILE HALOGENATED ORG. MS(1,2)	\$150
VOLATILE ORGANICS IN AIR	\$110
METALS, TOTAL (SAMPLE PREP. SW) (3)	\$30
COMPLETE INORGANIC CHEMISTRY DW	\$280

The laboratory proposes an annual discount based on volume for both clinical and environmental testing.

When spending exceeds the following amount, the corresponding discount applies:

\$500.00 – 5% Discount \$2,500.00 – 10% Discount \$5,000.00 – 15% Discount

Certification Category: 1.) ELAP-Potable 2) ELAP-non-Potable 3) ELAP – Solid Waste 4) EPA



Department: Health	
Fund: General	
Control Center: 30	Title: Public Health Laboratories
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department.

Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Legislative authority:

New York State Public Health Law Article 6

When were fees established? 1953		
By what local, state or other law NY State Public Health Law Article 6		
On what basis was the fee level determined? NYS determines reimbursement rates		
Year fee was last adjusted: 1997		
Potential Fee Increase: N/A		
Demand for service: N/A		



CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budg
BLIC HEALTH	•				· · · · · · · · · · · · · · · · · · ·	
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	43,583	12,213	4,344	-	-
	R070X - TOBACCO - EDUCATION	-	127,818	65,691	250,000	175,0
BH - DEPT REVENUES						
	R0811 - PATIENT RECEIPTS	1.699	56.899	99.972	50.000	60.0
	R0895 - HOME CARE FEES	-				-
	R9808 - FRNG BNFTS FRM GRNTS	22,486	17,934	14,634	-	-
	R9822 - CHARGES TO GRANTS	139,075	66,229	94,917	-	-
	R9853 - MEDICAID - HOME CARE	(1,879)	2,058	-	-	-
	R9854 - MEDICAID - CLINIC	1,908,562	-	-	-	-
	R9894 - CLINIC SELF PAY PATIENTS	105	-			-
	R9895 - DISEASE CONTROL REVENUE	10,024	6,110	2,110	5,000	4,0
	R0892 - LONG TERM HOME HEALTH PROG	(217)	-	-	-	-
FA - FEDERAL AID						
	R1078 - NYS PASS THRU FEDERAL FUNDS	-	-	-	-	-
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	2,602,722	2,319,204	1,967,558	1,710,000	2,342,5
		4,726,159	2,608,464	2,249,226	2,015,000	2,581,56

Department: Health	
Fund: General	
Control Center: 40	Title: Public Health
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R9895	Title: Disease Control Revenue

Description:

Visits are made to the homes of patients with tuberculosis to ensure that they are taking their prescribed medication. These visits are billed to Medicaid and are reimbursed at the current approved Medicaid rate.

Legislative authority:

Medicaid payments are based on NYS Department of Health reimbursement rates.

When were fees established? 1999		
By what local, state or other law Medicaid reimbursement rates		
On what basis was the fee level determined? Medicaid determines reimbursement rates.		
Year fee was last adjusted: 1999		
Demand for service: Depends on # of TB patients with Medicaid.		

	Rate	Unit	Revenues
2002 Actual	95.90	Varies	10,024
2003 Actual	95.90	Varies	6,110
2004 Projection	95.90	Varies	1,000



Department: Health	
Fund: General	
Control Center: 40	Title: Public Health
Object Code: BH	Title: Dept. Revenue:
Sub-Object Code: R0811	Title: Patient Receipts - Flu

Description:

The County provides an annual Senior Citizen flu immunization program. Medicare reimburses the cost of immunizations for seniors who are 65 and over and have Medicare coverage. The department submits claims on Medicare approved claim forms. Fees are adjusted annually by Medicare.

Legislative authority:

Medicare approved reimbursement rates.

When were fees established? N/A			
By what local, state or other law Medicare reimbursement rates			
On what basis was the fee level determined? Medicare determines rate.			
Year fee was last adjusted: N/A			
Demand for service: Varies, depends on # of patients with Medicare receiving vaccines.			

	Rate	Unit	Revenues
2002 Actual	N/A	N/A	N/A
2003 Actual	Flu- \$8.00 Pneumonia - \$13.10	Varies	\$ 56,899
2004 Projection	Flu- \$9.95 Pneumonia - \$18.62	Varies	60,000



Department: Health	
Fund: General	
Control Center: 40	Title: Public Health
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursement Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department.

Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Legislative Authority:

New York State Public Health Law Article 6

Distribution:

The health Department receives reimbursement on a quarterly basis for salaries and OTPS expenses

When were fees established? 1953		
By what local, state or other law NY State Public Health Law- Article 6		
On what basis was the fee level determined? NYS determines reimbursement rates		
Year fee was last adjusted: 1997		
Demand for service: N/A		



ol C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 E
HILDRN EARLY INTERVENTION BC - PERMITS & LICENSES	SRV					
BC - FERMITS & LICENSES	R0508 - FOOD ESTABLISHMENTS	-	-	-	-	
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	798,025	1,066,310	287	-	
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	2,088,965	2,164,180	1,457,562	2,200,000	1,5
	R0812 - PHCP RECEIPTS	316	1,158	412	400	
	R9833 - MEDICAID RECEIPTS	-	170,000	(870,000)	-	
	R9893 - MEDICAID FEES: EI	4,535,494	5,857,960	4,642,029	4,800,000	5,2
FA - FEDERAL AID						
	R0901 - REIMBURSED EXPEND	1,810	-	-	-	
SA - STATE AID						
C. C	R1001 - REIMBURSED EXPEND	19,180,100	21,161,118	15,777,422	22,010,000	21,7

Department: Health	
Fund: General	
Control Center: 51	Title: Children Early Intervention Services
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0801	Title: Misc. Receipts - Third Party Insurance

Description:

Insurance Companies are billed for Early Intervention services provided to any child who is covered by a health insurance plan. The types of services are listed on the next page.

Legislative authority:

Fee charged for Early Intervention services are determined by NYS; maximum reimbursement determined by the 3^{rd} party insurance company.

When were fees established? 1994		
By what local, state or other law New York State Department of Health		
On what basis was the fee level determined? NYS determines rate charged for services; maximum reimbursement determined by the insurer.		
Year fee was last adjusted: 12/2002		
Demand for service: Depends on # of Children receiving EI services that have insurance		



	Rate	Unit*	Revenues
2002 Actual	See attached schedule	6,471 Children	2,088,965
2003 Actual	See attached schedule	6,576 Children	2,164,180
2004 Projection	See attached schedule	6,700 Children	1,500,000

• Total children served in the EI program, not all children have 3rd party health insurance.

EARLY INTERVENTION PAYMENT RATES AS OF DECEMBER 2002

Note: Rates for services depend on length of service, service location and whether service is delivered as an individual of group service. For example, a 30 minute physical therapy session delivered in a child's home would be billed as a basic home visit.

SERVICE TYPE	RATES TO BE APPLIED TO SERVICES DELIVERED Before 12/1/02	RATES TO BE APPLIED TO SERVICES DELIVERED After 12/1/02
SERVICE COORDINATION	\$16.50 per 15 minute unit	\$17.00 per 15 minute unit
SCREENING	\$190.00	\$196.00
CORE EVALUATON	\$450.00	\$464.00
*Bilingual Core Add On	\$135.00	\$139.00
PHYSICALLY SUPPLEMENTAL	\$210.00	\$216.00
*Bilingual Physician Supplemental Add on	\$50.00	\$52.00
NON-PHYSICIAN SUPPLEMENTAL	\$190.00	\$196.00
*Bilingual Non-Physician Supplemental Add On	\$45.00	\$46.00
BASIC HOME VISIT (up to 1 hour)	\$82.00	\$84.00
EXTENDED HOME VISIT (1 hour or more)	\$114.00	\$117.00
OFFICE/FACILITY VISIT	\$47.00	\$48.00
PARENT-CHILD GROUP (any length)	\$44.00	\$45.00
BASIC GROUP (any length)	\$42.00	\$43.00
BASIC GROUP with a 1:1 aide (any length)	\$87.00	\$90.00
ENHANCED GROUP (any length)	\$60.00	\$62.00
ENHANCED GROUP with a 1:1 aide (any length)	\$105.00	\$108.00
FAMILY SUPPORT GROUP (any length)	\$22.00	\$23.00

^{*}The add on rates should be used when a bilingual evaluation is preformed based on the determination by the evaluator and the parent that the evaluation must be administered in a language other than English (DOH Memorandum 3/16/95)



Department: Health	
Fund: General	
Control Center: 51	Title: Children Early Intervention Services
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0812	Title: PHCP Receipts

Description:

Parents are responsible to pay a portion of the cost of services provided under the Physically Handicapped Children's Program. There is a potential for an annual fee Increase based on Medicaid poverty levels.

Legislative authority:

Determined and adopted by the Nassau County Board of Health. Fee based on review of financial ability to pay.

Historical Rate Changes

When were fees established?				
By what local, state or other law Nassau County Board of Health				
On what basis was the fee level determined? Based on ability to pay determined by financial review.				
Year fee was last adjusted: 12/2003				
Demand for service Varies				

^{*} Based on ability to pay as determined by financial review.

Department : Health	
Fund: General	
Control Center: 51	Title: Children Early Intervention Services
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R9893	Title: Medicaid Fees Early Intervention

Description:

Medicaid is billed for Early Intervention services that are provided to children enrolled in Medicaid at the time of service. The types of services provided under this program are listed on a prior page.

Legislative authority:

The reimbursement rate is set by New York State Department of Health.



Historical Rate Change:

When were fees established? 1994
By what local, state or other law New York State Department of Health
On what basis was the fee level determined? NYS determines the rate
Year fee was last adjusted: 12/2002
Demand for service: Depends on # of children with Medicaid receiving EI services

^{*} Total children served in the Early Intervention program – not all children are eligible for Medicaid.

Department: Health	
Fund: General	
Control Center: 51	Title: Children Early Intervention Services
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenditure

Description:

State Aid reimbursement is based on eligible expenditures and related revenue for public health activities of the Health Department.

Eligible expenditures include: salaries, equipment, supplies and program expenses. Ineligible expenditures include items such as: fringe benefits, depreciation, bond interest and indirect costs.

Legislative authority:

In accordance with PL 99-457 and Chapter 28 of the New York State Laws of 1992 amending the Public Health Law.

When were fees established? 1992
By what local, state or other law New York State Public Health Law PL 99-457 and Chapter 28
On what basis was the fee level determined? NYS determines reimbursement rates
Year fee was last adjusted: 1997
Demand for service N/A



THE OFFICE OF THE PHYSICALLY CHALLENGED

The Office of Physically Challenged administers the NY State Handicapped Parking Permit program and coordinates enforcement with the County Police Department. It provides information and referral of services to more than 200,000 physically disabled residents, their families and supporters, conducts comprehensive technical assistance, outreach to business and commercial establishments to enhance employment of and consumerism by persons with disabilities, oversees compliance and coordination with the Federal Americans with Disabilities Act, which affects public and private sector accommodations, programs, services and transportation for the handicapped, provides assistance for interpretation of Federal and NY State Laws and regulations affecting those individuals with disabilities. This office also administers advocacy and oversight for the County's Able-Ride para-transit service, which provides transportation to over 12,000 severely disabled residents, develops legislative initiatives, sponsors forums and conferences on major disability policy issues, and conducts professional management training on provision of reasonable accommodations for all county departments.

ject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budge
FINES & FORESTS	40.000	20.000	445.040	20.000	20.000

HP - PHYSICALLY CHALLENGED

Object	2002 Actual	2003 Actual	2004 Y ID Oct	2004 Buaget	2005 Buaget	
BD - FINES & FORFEITS	13,363	39,033	115,949	30,000	30,000	
BF - RENTS & RECOVERIES	-	250	-	-	-	
Grand Total	13,363	39,283	115,949	30,000	30,000	

Fund: General	
Control Center: 10	Title: Office of the Physically Challenged
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0618	Title: Handicapped Parking Revenue

Description:

On April 1, 2000, New York State implemented a \$30.00 surcharge to be added to every handicapped parking summons issued in localities throughout the state. In Nassau County half of this surcharge, which is to be utilized for public education and outreach purposes relating to handicapped parking, has been designated as "revenue" to be utilized for such purposes by the Office for the Physically Challenged. The Traffic and Parking Violations agency collects and disburses these funds.

Legislative authority:

New York State Vehicle and Traffic Law Section 1203G

8
When were fees established? As per N.Y. State $-4/1/2000$
By what local, state or other law? Section 1203G, N.Y. State Vehicle & Traffic Law
On what basis was the fee level determined? To conform with the above law
Demand for service, e.g., number of inspections, traffic tickets, licenses issued annually N/A



DEPARTMENT OF MENTAL HEALTH

The Mental Health Department has a budget of \$103.3 million and a staff of 21 full time employees, as 3 full times employees have been transferred to the department from the Department of Drug and Alcohol Addiction. This transfer is part of the County Executive's "No Wrong Door Policy", designed to improve access to services for County residents by placing like functions in one location and maximizing the efficiency of resources.

The Department devotes approximately 92% of its expense budget to Pre-School Special Education. The Fiscal 2005 Pre-School Budget of \$ 94.9 million represents a 7.1% increase over the projected \$88.6 million dollar projected expense for 2004. This projection was an 11.7% increase over the Adopted Budget figure of \$79.3 million. These increases were due to greater than usual growth in the number of students enrolled in the program, a new Transportation contract, an increase in Evaluations. Increases in both retroactive and current year rates had to be factored in to the cost as well. These are mandated expenses that have been met with a corresponding increase in State Aid.

For the school year just ended on June 30th there was an increase of 429 children from the previous school year from 5,709 to 6,138. Children entering the preschool program are in need of more services than children previously enrolled. For example, the number of children enrolled in center based programs requiring additional services after school increased from 545 to 652 and the number of children who required a Special Education Itinerant Teacher (1:1 teacher while in program) increased from 986 to 1,144.

Transportation costs for zones 1, 3 & 4 were re-bid this year resulting in a 32% increase for the period 9/1/04 - 8/31/05. These zones will be entitled to a CPI increase on 9/1/05. The annualized increase through 8/31/05 for these zones is \$2,756,832 with an estimated additional increase of \$116,000 for the period 9/1/05 - 12/31/05. Contracts for Zones 1, 3 & 4 were awarded based on a sealed bid. Transportation for Zone 2 will be entitled to an estimated CPI increase of \$325,000.

The Department has two court remand accounts. One is remands from the Family Court to NUMC and one is from the Family & Criminal Courts to NYS Facilities. Both remands include PINS. Due to recent legislative actions the number of individuals eligible for PINS has increased. The Family Court has referred more children to Sagamore Psychiatric Treatment Center which is a State treatment facility (DD365) versus NUMC for evaluation and possible treatment. The average length of stay at Sagamore is 50 days versus NUMC which is 12 days. The Department has been able to reduce the number of remands to NUMC by virtue of having a clinical psychologist available at the Family Court for immediate evaluations. While the Department has been able to divert hospitalization for some individuals the number of PINS has grown.

Approximately \$50.8 million of the department's \$55.2 million in State Aid comes from reimbursed Special Education expenses, with the bulk of the remaining \$4.4 million coming from Mental Health and Mental Retardation Programs.



MH - MENTAL HEALTH

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	1,283,747	1,960,790	8,103	100,000	50,000
BH - DEPT REVENUES	856,562	2,111,902	454,386	1,076,000	1,827,840
SA - STATE AID	44,209,578	52,258,729	1,604,824	48,684,810	55,220,646
Grand Total	46.349.887	56.331.421	2.067.313	49.860.810	57.098.486

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	MH - ME	NTAL HEALTH				
Control CObject 10 - ADMINISTRATION	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	654	-	-	-
BH - DEPT REVENUES	R9833 - MEDICAID RECEIPTS	337,367	297,752	-	276,000	327,840
SA - STATE AID	R1001 - REIMBURSED EXPEND R1076 - PRE-SCHOOL 3-5 YRS	1,209,521 -	1,220,826	-	1,369,386 -	1,236,755
Grand Total		1,546,888	1,519,232		1,645,386	1,564,595

Department: Mental Health	
Fund: General	
Control Center: 10	Title: Administration
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9833	Title: Medicaid Receipts

Description:

These receipts represent federal dollars passed through the NYS Office of Mental Health for administrative reimbursement on behalf of staff who oversee programs that are reimbursed by Medicaid. The Department is reimbursed a percentage of salary and fringe benefits for these individuals based on their time devoted to these programs.

Distribution:

The Department receives salary and fringe benefit reimbursement for staff time associated with administrative responsibility for programs that are Medicaid eligible.



Department: Mental Health	
Fund: General	
Control Center: 10	Title: Administration
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: State Aid Reimbursement of Expense

Description:

This revenue is Local Assistance State Aid reimbursement from the NYS Office of Mental Health and the NYS Office of Mental Retardation & Developmental Disabilities for the administrative costs of operating a Local Government Unit (LGU) as well as State aid reimbursement from the NYS Education Department for administrative costs of operating the Preschool Special Education Program.

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health and the NYS Office of Mental Retardation & Developmental Disabilities in accordance with Article 41.05 of the New York State Mental Hygiene Law.

Preschool administrative reimbursement is in accordance with chapter 4410 of the New York State Education Law.

Distribution process for revenue related to federal and state aid, grants, etc

Article 41.05 of the New York State Mental Hygiene Law provides for 50% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.

Preschool Administrative reimbursement is based on the lower of actual costs or reimbursement of \$75.00 per child enrolled in the program.



Department: Mental Health	
Fund: General	
Control Center: 20	Title: Contractual Services
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: State Aid Reimbursement of Expense

Description:

This represents Local Assistance State Aid reimbursement from the NYS Office of Mental Health and the NYS Office of Mental Retardation & Development Disabilities for the cost of providing direct services through contract providers.

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health and the NYS Office of Mental Retardation & Developmental Disabilities in accordance with Article 41.05 of the New York State Mental Hygiene Law.

Distribution:

Article 41.05 of the New York State Mental Hygiene Law provides for 50% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.



	MH - ME	ENTAL HEALTH				
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
30 - DIVISION OF DIRECT SERVICES BF - RENTS & RECOVERIES	_					
	R0704 - RECVRY PRIOR YR APPR	8,682	98,619	-	-	-
BH - DEPT REVENUES	_					
	R0801 - MISC RECEIPTS R9833 - MEDICAID RECEIPTS	60 -	15 -	15 -		:
SA - STATE AID	R1001 - REIMBURSED EXPEND	300,000	400,000	-	412,500	-
Grand Total		308,742	498,634	15	412,500	-

Department: Mental Health	
Fund: General	
Control Center: 30	Title: Division of Direct Services
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: State Aid Reimbursement of Expense

Description:

Local assistance State Aid reimbursement from the NYS Office of Mental Health and the NYS Office of Mental Retardation & Development Disabilities for the cost of providing direct services at the Nassau County Correctional Center. There is no state aid in MH Control Center 30 for 2005 as the Correction Center Program was moved into MH20 with the other contract agencies. This program provides mental health services to the inmates at the Correction center and is operated by Nassau University Medical Center (NUMC).

Legislative authority:

Local Assistance funding from the NYS Office of Mental Health in accordance with Article 41.05 of the New York State Mental Hygiene Law.

Distribution:

Article 41.05 of the New York State Mental Hygiene Law provides for 50% State Aid reimbursement to the Local Government Unit up to the State Aid ceiling as determined by funding levels established in the State budget.



MH - MENTAL HEALTH						
Control CObject 54 - EDUCATION HANDICAPPED CHILD	SubObject REN	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR R0719 - VENDOR RECOVERIES	- 9,610	1,684,220 105,021	1,592	- 100,000	- 50,000
BH - DEPT REVENUES	R9833 - MEDICAID RECEIPTS	519,135	1,814,135	454,371	800,000	1,500,000
SA - STATE AID	R1075 - CHLRN UNDER COURT ORDER 50/50 R1076 - PRE-SCHOOL 3-5 YRS	- 40,786,419	- 48,290,904	462,928 1,076,373	- 44,100,000	- 50,836,198
Grand Total		41,315,164	51,894,280	1,995,264	45,000,000	52,386,198

Department: Mental Health	
Fund: General	
Control Center: 54	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0719	Title: Vendor Recoveries

Description:

Vendor refunds due to retroactive rate decreases imposed by the NYS Education Department in regard to the Preschool Special Education Services.

Legislative authority:

Section 4410 of the NYS Education Law

Distribution:

The refund is for prior year payments to preschool providers in which the NYS Education Department has retroactively reduced the approved rate of reimbursement for a particular agency and or program.



Department: Mental Health	
Fund: General	
Control Center: 54	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9833	Title: Medicaid Receipts

Description:

Medicaid reimbursements for preschool children who are Medicaid eligible.

Legislative authority:

State and federal law

Distribution process:

The Department is entitled to Medicaid revenue for preschool children who are Medicaid eligible. The Department receives 50% of the approved Medicaid billing for preschool services, this represent the federal share of Medicaid as there are no County or State Medicaid dollars involved. The NYS Education Department retroactively recaptures 59.5% of the Medicaid reimbursement against subsequent state aid vouchers as they have previously reimbursed the County through state aid.

Department: Mental Health	
Fund: General	
Control Center: 54	Title: Education Handicapped Children
Object Code: SA	Title: State Aid Reimbursement of Expense
Sub-Object Code: R1076	Title: Preschool Special Education 3-5

Description:

This revenue represents State Aid reimbursement for education, related services, evaluations and transportation of preschool children aged 3-5 who have been deemed in need of special education as determined by the Committee for Pre-school Special Education (CPSE) in their local school district.

Legislative authority:

Mandated in accordance with Section 4410 of the NYS Education Law.

Distribution

The Department receives 59.5% state aid reimbursement for approved services for education, related services, evaluations and transportation costs. Transportation costs are on a per child basis and are limited to a regional cap.



DEPARTMENT OF SENIOR CITIZENS AFFAIRS

The Department acts as the primary advocate at the local, state and federal levels for the needs, concerns and interests of older people in Nassau County. Principal responsibilities are to plan and develop programs and policies to meet the needs of older citizens. The Department receives funding from Federal and State agencies for program planning, administration and operations. It coordinates more than 90 programs and services which enable senior citizens to remain safely in their homes and communities for as long as possible, thereby delaying or avoiding institutionalization. In addition, it seeks funds from other non-traditional sources and coordinates efforts by the private sector to support current, new and expanded services for senior citizens.

In order to accomplish its mission, Senior Citizen Affairs:

- Advocates at the local, state and federal levels for the needs, concerns and interests of older people in Nassau County.
- Assesses the needs of Nassau County's older citizens and identifies available services and gaps in services.
- Develops and implements programs to meet the needs and enable senior citizens to remain in their homes and communities and maintain a high quality of life for as long as possible.

To support the vision and mission of Senior Citizen Affairs, the agency is comprised of several units whose functions are:

Administration

Oversees all aspects of the department's operations and develops protocols for ongoing activities. It functions as liaison to the County Legislature and Administration, to the NY State Office for the Aging and the Department's Advisory Council.

Programs

Responsible for the overall planning, application and management of grants received from federal, state and county sources. Develops requests for proposals and contracts with provider agencies. Monitors and assesses all department programs for programmatic and contract compliance.

Administers a county-wide home delivered meals program for frail, homebound elderly and a county-wide congregate nutrition program with related transportation, health promotion and support services in accord with federal and state guidelines at a coordinated network of Senior Centers. Provides technical assistance to contractor agencies. Coordinates the Department's North Merrick and Roslyn community-based offices

Administers programs that meet the special needs of frail elderly including adult day care, case management, financial counseling, non-medical in-home care, respite, legal and ombudsman services. Provides technical assistance to contractor agencies.

Provides direct information, referral and consultation services to seniors and caregivers. Staffs and coordinates support groups for caregivers of the frail elderly and the department's monthly Information



and Assistance Fairs. Develops Gerontology Workshops and other training opportunities for staff, professionals and constituents. Administers the Home Energy Assistance Program (HEAP) and the Weatherization, Referral and Packaging Program (WRAP) for income eligible individuals.

Coordinates all public information activities including a speakers' bureau, the update and distribution of department literature and press releases. Maintains the Department's web site. Responds to all requests for assistance forwarded from the County Executive's Office.

Shared Services

Prepares and maintains the department's general and grant fund budgets, approves contractor budgets, requests revenues due from the state and federal governments, and prepares financial reports. Audits all contractor vouchers and submits for reimbursement. Provides computer support for the Department's staff in all office locations.

Prepares and maintains all department personnel records. Ensures compliance to all human resource regulations.

HISTORICAL TREND

SC - SENIOR CITIZENS AFFAIRS					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	597	847,854	112,868	-	
BH - DEPT REVENUES	14,993	12,110	15,048	15,000	15,000
FA - FEDERAL AID	4,751,361	5,080,204	2,374,091	5,022,928	5,148,501
SA - STATE AID	3,777,586	3,913,551	2,176,786	3,926,605	4,024,770
Grand Total	8,544,537	9,853,719	4,678,793	8,964,533	9,188,271

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

SC - SENIOR CITIZENS AFFAIRS						
Control CObject 10 - SENIOR CITIZENS AFFAIRS BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
	R0704 - RECVRY PRIOR YR APPR	597	1,968	3,672	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	14,993	12,110	15,048	15,000	15,000
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND	133,900	122,521	30,723	121,310	124,246
SA - STATE AID	R1001 - REIMBURSED EXPEND	13,158	12,217	2,908	13,158	13,475
Grand Total		162,647	148,816	52,351	149,468	152,721



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 10	Administration
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

The Department of Senior Citizen Affairs sponsors a Conference, which is held annually in May. It consists of a series of workshops aimed at senior citizen concerns and a luncheon at which time the senior citizen of the year award is presented by Nassau County Executive Thomas Suozzi. Revenue collected is from attendees who pay for tickets to attend the annual May Conference. This revenue offsets 100% of the expenses incurred by the Conference.

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 10	Administration
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

The Corporation for National and Community Service administers the Retired and Senior Volunteer Program (RSVP). The RSVP grant reimburses qualified agencies that engage seniors 55 and older who volunteer their time to meet critical community needs.

The Department of Senior Citizen Affairs (DSCA) electronically bills the Corporation on a reimbursement basis. RSVP is an ongoing program but does require an annual implementation plan. A 30% match is required.

Legislative authority:

The Domestic Volunteer Service Act of 1973



Department: Senior Citizens	
Fund: General	
Control Center: 10	Administration
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging (SOFA) awards this grant for services afforded under the Retired and Senior Volunteer Program (RSVP). The RSVP grant reimburses DSCA for engaging seniors 55 and older who volunteer their time to meet critical community needs. All counties receive the same amount of money.

RSVP is an ongoing program but does require an annual application. No match is required

Legislative authority:

NY Executive Law, Article 19-J Section 536-A Revenue limited to the amount allocated to Nassau County.

Distribution process:

The department bills the New York SOFA on a reimbursement basis.



SC - SENIOR CITIZENS AFFAIRS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
20 - COMMUNITY SERVICES FOR EL BF - RENTS & RECOVERIES	LDERLY					
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	162,788	32,799	-	-
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	1,223,880	1,217,736	657,305	1,215,928	1,248,270
Grand Total		1,223,880	1,380,524	690,104	1,215,928	1,248,270

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 20	Community Services for the Elderly Program
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging (SOFA) awards these funds only to designated Area Agencies on Aging for services afforded under the Community Services for the Elderly Program (CSE). These services are provided to encourage the elderly and enable frail elderly to remain in their homes and to participate in family and community life. This grant award is based upon the population of 60 plus. CSE is an ongoing program but does require an annual implementation plan.

Legislative authority:

NY Executive Law, Article 19-J, Section 541.

Distribution process:

DSCA bills New York SOFA for an advance of 25% and for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A 25% match for the service expenditures is required.



SC - SENIOR CITIZENS AFFAIRS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
30 - NUTRITION PROGRAM FOR ELDER BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	34,611	27,057	-	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	2,659,373	2,692,493	1,225,595	2,690,620	2,755,733
Grand Total		2,659,373	2,727,104	1,252,652	2,690,620	2,755,733

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 30	Title IIIC-1, Title IIIC-2 and Nutrition Service
	Incentive Program
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass thru Federal

Description:

The New York State Office for the Aging (SOFA) awards these funds only to designated Area Agencies on Aging for services afforded under the Title IIIC-I, Title IIIC-2, and Nutrition Services Incentive Program (NSIP). These services provide hot nutritious meals to the elderly either at home or at a community-based senior center. This grant award is based upon a Weighted Population Percentage which includes the population data elements of age 60+ and minority age 60+.

DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from SOFA, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references the RR.

Legislative authority:

US Older Americans Act of 1965

Distribution process:

The Title IIIC-I, Title IIIC-2, and Nutrition Services Incentive Program are ongoing programs but do require an annual implementation plan.

A 10% match for the Title IIIC-I and Title IIIC-2 program expenditures is required. No match is required for the Nutrition Services Incentive Program costs.



SC - SENIOR CITIZENS AFFAIRS						
Control CObject 40 - AREA AGENCY TITLE III-B	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	221,157	1,216	-	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	1,296,389	1,285,074	691,548	1,285,074	1,320,191
Grand Total		1,296,389	1,506,231	692,764	1,285,074	1,320,191

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 40	Title IIIB - Area Agencies Senior Program
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass thru Federal

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Area Agency Senior Program, Title IIIB. The support services provided include transportation, information and referral, outreach, day care and legal services. This grant award is based upon a Weighted Population Percentage which include the population data elements of age 60+ and minority age 60+. Title IIIB is an ongoing program but does require an annual implementation plan.

Legislative authority:

US Older Americans Act of 1965 Revenue limited to the amount allocated to Nassau County.

Distribution process:

DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A 10% match is required.



	SC - SENIOR CITIZENS AFFAIRS					
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
50 - FOSTER GRANDPARENTS PROGRA	R0704 - RECVRY PRIOR YR APPR	-	8	10,143	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	-	-	-	-	-
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND	121,466	96,669	(9,703)	66,084	67,683
SA - STATE AID	R1001 - REIMBURSED EXPEND	12,516	16,506	4,129	24,774	25,374
Grand Total		133,981	113,183	4,569	90,858	93,057

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 50	Foster Grandparent Program
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R0901	Title: Reimbursed Expenditures

Description:

The Corporation for National and Community Services awards these funds for services afforded under the Foster Grandparent Program (FGP). This program provides low income people 60 years and over with opportunities to administer support services to children aged 17 and under who have special needs and are deprived of normal relationships with adults. FGP is an ongoing program but does require an annual application

Legislative authority:

The Domestic Volunteer Service Act of 1973

Distribution process:

DSCA electronically bills the Corporation on a reimbursement basis. A match of 13% is required.

•

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 50	Foster Grandparent Program
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures



Description:

The New York State Office for the Aging awards these funds for services afforded under the Foster Grandparent Program (FGP). This program provides low income people 60 years and over with opportunities to administer support services to children aged 17 and under who have special needs and are deprived of normal relationships with adults. FGP is an ongoing program but does require an annual application. No match is required.

Legislative authority:

NY Executive Law, Article 19-J, Section 536-A

Distribution process:

DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from SOFA, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references the RR.

SC - SENIOR CITIZENS AFFAIRS						
Control CObject 60 - EXTENDED IN-HOME SVCS ELDER	SubObject RLY	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	312,288	5,485	-	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	1,931,932	1,930,735	1,131,142	1,929,500	1,964,628
Grand Total		1,931,932	2,243,023	1,136,627	1,929,500	1,964,628

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 60	Expanded In-Home Services for the Elderly Program
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Expanded In-Home Services for the Elderly Program (EISEP). These services include in-home, case management and ancillary services for functionally impaired elderly in the community who need community based long-term care but who are not eligible for medical assistance (Medicaid and Title XX). EISEP is an ongoing program but does require an annual implementation plan.



This grant award is based upon the population of 60 plus. The 60 plus population is factored into a formula that is used to distribute State funding, which is contained in a State memorandum.

Legislative authority:

NY Executive Law, Article 19-J, Section 541

Distribution process:

The Department of Senior Citizens' Affairs bills New York State Office for the Aging for an advance of 25% and for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from SOFA, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references RR

A 25% match for the service expenditures is required. 0% is required for planning and implementation costs. A cost share based on income is a requirement.

SC - SENIOR CITIZENS AFFAIRS						
Control CObject 65 - SNAP (NUTRITION) BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	18	6,841	-	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	46,655	26,833	(3,287)	-	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	498,270	664,668	342,633	664,360	690,119
Grand Total		544,925	691,520	346,187	664,360	690,119

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 65	Supplemental Nutrition Assistance Program (SNAP)
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards State Office for the Aging only to designated Area Agencies on Aging for services afforded under the Supplemental Nutrition Assistance Program (SNAP). These services provide home delivered hot nutritious meals to the elderly deemed to be at high nutritional risk. This grant award is based upon the population of 60 plus. The SNAP program is an ongoing program but does require an annual implementation plan.



Legislative authority:

NY Laws of 1992, Chapter 53

Distribution process:

DSCA bills New York SOFA for an advance of 25% and for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. .A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from SOFA, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references RR. A 0% match is required.

	SC - SENIOR CITIZENS AFFAIRS					
Control CObject 66 - TITLE IIID/CSI (HEALTH PROMOTIO	SubObject N)	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR		16,457	6,411	-	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	58,849	102,759	2,157	101,953	104,420
SA - STATE AID	R1001 - REIMBURSED EXPEND	97,831	71,689	38,669	78,885	82,904
Grand Total		156,680	190,905	47,237	180,838	187,324

Department: Senior Citizen Affairs	
Fund: General	
Control Center: 66	Title IIID – Health, Education & Recreation Progs
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: NYS Pass thru Federal

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Health, Promotion, Education & Recreation Program, Title IIID. These services promote health and well being among elderly persons. This grant award is based upon a Weighted Population Percentage which include the population data elements of age 60+ and minority age 60+. Title IIID is an ongoing program but does require an annual implementation plan.

Legislative authority:

US Older Americans Act of 1965

Distribution process:

DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A 10% match is required for the Title IIID.



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 66	Congregate Services Initiative Program
Object Code: SA	Title: State Aid - Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Congregate Services Initiative Program (CSI). These services promote socialization and health awareness to the well elderly. This grant award is based upon the population of 60 plus. CSI is an ongoing program but does require an annual implementation plan.

Legislative authority:

NY Laws of 1994, Chapter 649

Distribution process:

DSCA bills New York SOFA for an advance of 25% and for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A receivable (RR) is recorded in FAMIS when claim is prepared. When a check is received from SOFA, the Comptroller's or Treasurer's Office records reimbursement as an RC in FAMIS, and references RR. A 25% match is required.

SC - SENIOR CITIZENS AFFAIRS						
Control CObject 67 - TITLE IIIE (CAREGIVERS)	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	33,254	4,940	-	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	434,730	753,854	437,058	757,887	776,228
Grand Total		434,730	787,108	441,998	757,887	776,228



Department: Senior Citizen Affairs	
Fund: General	
Control Center: 67	Title IIIE Caregiver Program
Object Code: FA	Title: Federal Aid - Reimbursement of Expenses
Sub-Object Code: R1078	Title: Reimbursed Expenditures

Description:

The New York State Office for the Aging awards these funds only to designated Area Agencies on Aging for services afforded under the Title IIIE Caregiver program. Services such as respite, day care, counseling, information and referrals, and support groups assist "adult" caregivers who are providing informal care to an "older" person (aged 60 and up). This grant award is based upon a Weighted Population Percentage which includes the population data elements of age 75+ and minority age 60+. Title IIIE is an ongoing program but does require an annual implementation plan.

Legislative authority:

US Older Americans Act Amended 2000.

Distribution process:

DSCA bills New York SOFA for expenses on a reimbursement basis. The revenue is sent directly to the Treasurer's Office. A 25% match is required.



DEPARTMENT OF SOCIAL SERVICES

The Department of Social Services provides supportive services and financial assistance to eligible individuals and families in Nassau County.

Social Services works towards its vision and accomplishes its mission by:

- Providing aid to eligible recipients through the Family Assistance, Safety Net, Day Care, Employment, Food Stamp, Medicaid and Home Energy Assistance Programs.
- Establishing an initial child support obligation of a legally responsible individual through the Family Court, collecting support payments, and enforcing and modifying existing support orders.
- Protecting children, adults and families by enforcing the mandates of New York State Social Services Law.
- Providing secure detention for youths at the Nassau County Juvenile Detention Center whose cases are awaiting disposition in Family, District or County courts.

In order to support the vision and mission of Social Services, Department programs are divided into the following broad organizational areas:

Administration

Administration establishes policy, and coordinates, supervises and supports the operations of the Department

Services

Services represent a major program division within the Department and encompass a variety of programs that support needy children, families and adults. Major programs include Day Care, Foster Care, Adoption, Child Preventive, Child Protective, Adult Preventive and Protective, Homemaker, Title XX and Handicapped Children. These services assist and protect children and adults unable to manage self-care and provide help to families and individuals to achieve economic self-support and self-sufficiency.

Financial Assistance

Programs include Family Assistance, Safety Net, Day Care, Employment, Food Stamps, Medicaid, Home Energy Assistance and Child Support Enforcement, which are designed to assist low-income individuals and families to meet immediate financial needs, while also providing supportive services that can lead to self-sufficiency and economic independence.

Juvenile Detention

The Department provides non-secure juvenile detention services for Persons In Need of Supervision (PINS) and Juvenile Delinquents (JDs) referred by the Nassau County Probation Department and the Juvenile Aid Bureau of the Nassau County Police Department. Secure juvenile detention services are provided for juveniles who have criminal cases pending in Family, County or Supreme Court at Nassau's Juvenile Detention Center.



HISTORICAL TREND

SS - SOCIAL SERVICES					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	7,126,444	12,098,074	3,329,690		
BH - DEPT REVENUES	114,223,082	77,015,151	73,370,542	67,380,030	10,878,900
FA - FEDERAL AID	101,798,456	88,712,656	53,336,121	92,900,617	99,777,641
SA - STATE AID	100,300,678	100,259,858	47,934,102	93,573,587	106,876,232
BX - MEDICAID IGT REIMB	· · · · -		-		40,973,706
Grand Total	323,448,660	278,085,739	177,970,456	253,854,234	258,506,479

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	SS - SOCIAL SERVICES					
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - ADMINISTRATION BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	3,291	150,121	62	-	<u>-</u>
BH - DEPT REVENUES	D0000 FFF0	·	ŕ			
	R0808 - FEES R0828 - OTHER WELFARE RCPTS	44,800	9,187	6,358	20,000	10,000
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND	3,603,413	3.123.982	1,576,342	5,221,157	9,088,942
	R0906 - A D C ASSISTANCE	-	-	-	-	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	1,348,060	1,205,862	58,636	3,101,917	2,922,471
Grand Total		4,999,563	4,489,152	1,641,398	8,343,074	12,021,413

Department: Department of Social	Services
Fund: General	
Control Center: 10	Administration
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Admin Other Welfare Receipts

Description:

This revenue source is from Recoveries of Child Support payments and repayments of legal fees and orders of judgments.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Funds are received monthly from Child Support Unit.



Department: Department of Social	Services	
Fund: General		
Control Center: 10	Administration	
Object Code: FA	Title: Federal Aid	
Sub-Object Code: 0901	Title: Federal Administration	

Description:

Revenues in this program include Federal reimbursement for the Department's Administrative costs, which includes salaries, fringe benefits, non-salary costs and overhead. Starting with SFY 2005-06 reimbursement will be part of the Flexible Fund for Family Services. Nassau County will receive \$16,179,000 in FFFS funds for the following: TANF Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Servi	ces
Fund: General	
Control Center: 10	Administration
Object Code: SA	Title: State Aid
Sub-Object Code: 1001	Title: State Administration

Description:

Revenues stem from State reimbursement for Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. Starting with SFY 2005-06 reimbursement will be part of the Local Administrative Fund created by NYS. Total reimbursement of \$6,955,771 will be used to cover the State share of expenses in Temporary Assistance, Food Stamps, Employment, Fraud & Abuse.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

SS - SOCIAL SERVICES						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
20 - PUBLIC FINANCIAL ASSISTANCE						
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	6,059	1,387,672	241,148	-	-
BH - DEPT REVENUES						
	R0828 - OTHER WELFARE RCPTS	83,217	36,817	(5,687)	40,000	30,000
	R9882 - SS-COUNTY-CLIENT REIMB	975	905	818	300	900
FA - FEDERAL AID						
	R0901 - REIMBURSED EXPEND	17,899,832	20,120,633	5,982,315	16,783,353	16,847,193
	R0906 - A D C ASSISTANCE	· · · · -				
	R0967 - TITLE IVD SOCIAL SVCS	4,090,408	4,710,076	3,475,428	4,221,213	4,500,000
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	7,003,466	5,402,403	1,859,369	6,533,691	6,477,262
	R1067 - TITLE IVD SOC SVCS	461,479	480,517	231,518	350,000	450,000
Grand Total		29,545,437	32,139,023	11,784,909	27,928,557	28,305,355

Department: Department of Social S	Services
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Admin SS County Client Reimb

Description:

Revenues in this program come from various refunds from the contract agencies who contributed the local share amounts of their contracts: EAC/Conciliation, Health & Welfare Council, Nassau County Child Care Council. Most funds are collected through the New York State Automated Support Collection Refund System.

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Services	
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9882	Title: Admin SS County Client Reimb

Description:

This is the County Share of recoveries from Social Service recipients, reimbursing administrative expenditures.

Legislative authority:

Federal and State Social Services Law.

Department: Department of Social Services	
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0901	Title: Federal Administration

Description:

This revenue is Federal reimbursement for the Department Administrative costs, which includes salaries, fringe benefits, non salary costs and overhead. Starting with SFY 2005-06 reimbursement will be part of the Flexible Fund for Family Services. Nassau County will receive \$16,179,000 in FFFS funds for the following: TANF Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0967	Title: Federal Child Support Administration

Description:

Public Financial Assistance receives Federal reimbursement for Child Support Administrative expenses, which includes salaries, fringe benefits, equipment, supplies and overhead.

Legislative authority:

Federal and State Social Services Law.

Distribution process for revenue:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Services	
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: SA	Title: State Aid
Sub-Object Code: 1001	Title: State Administration

Description:

This represents State reimbursement for the Department's Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. Starting with SFY 2005-06 reimbursement will be part of the Local Administrative Fund created by NYS. Total reimbursement of \$6,955,771 will be used to cover the State share of expenses in Temporary Assistance, Food Stamps, Employment, Fraud & Abuse.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 20	Public Financial Assistance
Object Code: SA	Title: State Aid
Sub-Object Code: 1067	Title: State Child Support Administration

Description:

This is State reimbursement for Child Support Administrative expenditures, which includes salaries, fringe benefits, equipment, supplies and overhead. State reimbursement is 17% of total costs. There is no cap on reimbursement.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



	SS - SOCIAL SERVICES					
Control CObject 30 - DIVISION OF SERVICES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	50	5,210	10,761	-	-
BH - DEPT REVENUES	R0808 - FEES R0828 - OTHER WELFARE RCPTS	40,000 -		<u>.</u>	- 20,000	:
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND R0906 - A D C ASSISTANCE	8,570,744 -	9,165,301	5,522,530 -	7,242,184 -	7,374,568
SA - STATE AID	R1001 - REIMBURSED EXPEND	5,116,387	3,949,881	671,480	5,112,130	5,363,322
Grand Total		13,727,180	13,120,393	6,204,770	12,374,314	12,737,890

Department: Department of Socia	l Services
Fund: General	
Control Center: 30	Division of Services
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0901	Title: Federal Administration

Description:

Federal reimbursement is received for the Department's Administrative costs, which includes salaries, fringe benefits, non salary costs and overhead. Starting with SFY 2005-06 reimbursement will be part of the Flexible Fund for Family Services. Nassau County will receive \$16,179,000 in FFFS funds for the following: TANF Transfer to Title XX, TANF-EAF Set Aside for Child Welfare, TANF-EAF JD/PINS, Department of Labor Block Grant, Domestic Violence, Drug & Alcohol Screening and TANF/Child Welfare Administrative costs.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 30	Division of Services
Object Code: SA	Title: State Aid
Sub-Object Code: 1001	Title: State Administration

Description:

State reimbursement is received for the Department's Administrative costs, which include salaries, fringe benefits, non-salary and overhead costs. State reimbursement is received for various programs such as: Title XX Block Grant(65% State Share is received after Federal Share is deducted for Preventive and Protective services under Title XX) Foster Care administrative costs are reimbursed through the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

SS - SOCIAL SERVICES						
Control CObject 51 - NC JUVENILE DETENTION CENTER	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	3,304	89,466	5,948	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	-	-	-	100	-
SA - STATE AID	R1001 - REIMBURSED EXPEND R1012 - JUV DELINQUENT CARE	36,757 2,385,309	37,365 2,355,788	36,180 (1,092,709)	36,000 2,865,992	115,700 2,673,981
Grand Total		2,425,370	2,482,619	(1,050,581)	2,902,092	2,789,681

Department: Department of Social	l Services
Fund: General	
Control Center: 51	NC Juvenile Detention Center
Object Code: SA	Title: State Aid
Sub-Object Code: 1001	Title: NC Juvenile Detention Ctr



Description:

State reimbursement stems from the Child Nutrition Program at the Juvenile Detention Center (JDC). The JDC submits attendance sheets to the State. The State sends the department a quarterly advance. Claims are prepared on a quarterly basis.

Legislative authority:

State Social Services Law.

Distribution process:

Reimbursement is received on a monthly basis.

Department: Department of Social Services	
Fund: General	
Control Center: 51	NC Juvenile Detention Center
Object Code: SA	Title: State Aid
Sub-Object Code: 1012	Title: NC Juv Det Ctr-Delinquent Care

Description:

State reimbursement for Administrative expenditures at the Juvenile Detention Center. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement.

Legislative authority:

State Social Services Law.

Distribution process:

Reimbursement is received on a quarterly basis based on a rate set by NYS OCFS and the number of care days.



SS - SOCIAL SERVICES						
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
53 - EDUC HANDICAPPED CHILDREN BF - RENTS & RECOVERIES	_					
BH - DEPT REVENUES	R0704 - RECVRY PRIOR YR APPR	691,292	524,485	-	-	-
<u> </u>	R0828 - OTHER WELFARE RCPTS	-	429,782	1,141,227	-	2,200,000
SA - STATE AID	R1009 - CHILDREN IN INST R1053 - ED OF HNDCPD CHILDREN	- 4,363,148	- 4,594,480	95,215 3,335,519	- 5,250,000	- 4,183,711
Grand Total		5,054,440	5,548,747	4,571,961	5,250,000	6,383,711

Department: Department of Social Services	
Fund: General	
Control Center: 53	Education of Handicapped Children
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Educ of Handicapped Children Other Welfare
	Receipts

Description:

Funds are collected from School Districts who are responsible for 20% of the amount DSS has paid for Special Education children with Handicapped conditions, placed by them, in residential institutions that specialize in the care of these children. Social Services accounting staff submit quarterly bills to the schools districts requesting payment. Checks are processed when received.

Legislative authority:

State Social Services Law.

Distribution process:

Request for payments are sent out on a quarterly basis.



Department: Department of Social Servic	es
Fund: General	
Control Center: 53	Education of Handicapped Children
Object Code: SA	Title: State Aid
Sub-Object Code: 1053	Title: Education of Handicapped Children

Description:

State reimbursement is received for any Committee on Special Education (CSE) Expenses. Monthly reimbursement claim forms are submitted to the state for state reimbursement. Maintenance costs of handicapped children placed by a local school district in approved residential schools, and residential treatment facilities are reimbursed at 40% state. Nassau County receives 40%, uncapped reimbursement from the State for these costs.

Legislative authority:

State Social Services Law.

Distribution process:

Reimbursement is received on a monthly basis approximately 3 months after expenditures are claimed.



SS - SOCIAL SERVICES						
Control CObject 60 - AID TO DEPENDENT CHILDREN	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	4,564	-	-	-
BH - DEPT REVENUES						
•	R0828 - OTHER WELFARE RCPTS	3,672,512	3,343,439	2,205,847	4,000,000	3,500,000
	R9810 - 4D CHILD SUPPORT	519,507	622,951	338,496	575,000	600,000
	R9882 - SS-COUNTY-CLIENT REIMB	111,643	108,310	83,328	160,000	110,000
FA - FEDERAL AID						
	R0906 - A D C ASSISTANCE	4,603,372	8,315,070	2,654,771	13,418,750	12,161,583
SA - STATE AID						
	R1007 - A D C ASSISTANCE	9,645,527	8,095,292	5,772,262	7,062,500	3,507,150
	R1067 - TITLE IVD SOC SVCS	-	169	-	-	-
Grand Total		18,552,561	20,489,795	11,054,704	25,216,250	19,878,733

Department: Department of Social Services	
Fund: General	
Control Center: 60	Temporary Assistance to Needy Families (TANF)
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Family Assist. Other Welfare Receipts

Description:

Mandatory and voluntary payments received are from Temporary Assistance recipients who are refunding overpayments and Child Support refunds. Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The Temporary Assistance client/Custodial parent is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. The refunds are collected by the local DSS and are redistributed back to the federal, state and local governments. The department does its own tracking of payments. Both refunded overpayments and Child Support are tracked using separate state systems

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Servi	ices
Fund: General	
Control Center: 60	Temporary Assistance to Needy Families (TANF)
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9810	Title: Family Assist. 4d Child Support

Description:

An Incentive payment is made to Nassau County, which is based upon collections made by Support Collection Unit for out-of-county cases. In addition, incentive payments from the State are made to Support Collection Unit (SCU) / DSS to encourage and maximize efforts in the enforcement and collection of child support payments,

Legislative Authority:

Federal and State Social Services Law.

Distribution process:

Funds are received monthly.



Department: Department of Social Services	
Fund: General	
Control Center: 60	Temporary Assistance to Needy Families (TANF)
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9882	Title: Family Assist. Ss County Client Reimb

Description:

This represents the County Share of mandatory and voluntary recoveries from former DSS recipients, reimbursing TANF expenditures previously received by the recipient. If a Temporary Assistance recipient comes into money from lotto, inheritance or law suit, DSS is entitled to receive reimbursement for previous assistance granted to the recipient.

Legislative authority:

Federal and State Social Services Law.

Department: Department of Social Services	
Fund: General	
Control Center: 60	Temporary Assistance to Needy Families (TANF)
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0906	Title: Family Assistance/Safety Net

Description:

Federal reimbursement for Temporary Assistance to Needy Families program expenditures. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. The State Welfare Reform Act of 1997 implemented TANF in New York State effective December 1996. The Family Assistance (FA) replaced Aid to Dependent Children. The Safety Net Assistance (SNA) program replaced the Home Relief program. The Act also continued the Emergency Assistance to Families (EAF) program under TANF. Capped federal funding under is available for FA, EAF, and certain SNA expenditures. The state is required to meet TANF maintenance of effort (MOE) requirements to access the federal funding. Federally participating amounts are generally funded at 50% federal, 25% state, and 25% local shares. Federally non-participating amounts are generally funded at 50% state And 50% local shares.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 60	Temporary Assistance to Needy Families (TANF)
Object Code: SA	Title: State Aid
Sub-Object Code: 1007	Title: State Family Assistance

Description:

This represents State Aid reimbursement for TANF program expenditures. Capped federal funding under is available for FA, EAF, and certain SNA expenditures. The state is required to meet TANF maintenance of effort (MOE) requirements to access the federal funding. Federally participating amounts are generally funded at 50% federal, 25% state, and 25% local shares. Federally non-participating amounts are generally funded at 50% state And 50% local shares.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



	SS - SO	CIAL SERVICES				
Control CObject 61 - HOME RELIEF	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS R9882 - SS-COUNTY-CLIENT REIMB	1,640,014 187,679	1,563,931 98,584	1,544,623 91,446	1,700,000 100,000	1,600,000 100,000
FA - FEDERAL AID	R0911 - HR CUBN REFUGEE PROG			-	-	-
SA - STATE AID	R1008 - HOME RELIEF	4,495,532	5,388,536	4,889,299	6,850,000	7,864,500
Grand Total		6,323,225	7,051,051	6,525,368	8,650,000	9,564,500

Department: Department of Social Services	
Fund: General	
Control Center: 61	Home Relief
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Safety Net Other Welfare Receipts

Description:

Payments received are from Safety Net recipients who are refunding overpayments and Child Support refunds. Safety Net Assistance (SNA) is a State and locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. Generally, SNA can be provided for a maximum of two years in a lifetime. After that, if eligibility continues, SNA will be provided in non-cash form, such as two-party check or a voucher. In addition, non-cash SNA is provided for families of persons who are unable to work due to the abuse of drugs or alcohol or for refusing drug/alcohol screening, assessment or treatment. Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The Safety Net Assistance client/Custodial parent is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client.

Legislative authority:

State Social Services Law.

Department: Department of Social Service	ees
Fund: General	
Control Center: 61	Home Relief
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9882	Title: Safety Net Ss County Client Reimb



Description:

This represents the County Share of mandatory and voluntary recoveries from former DSS recipients, reimbursing Safety Net expenditures previously received by the recipient. If a form Safety Net recipient comes into money from lotto, inheritance or law suit, DSS is entitled to receive reimbursement for previous assistance granted to the recipient.

Legislative authority:

State Social Services Law.

Department: Department of Social	Services
Fund: General	
Control Center: 61	Safety Net
Object Code: SA	Title: State Aid
Sub-Object Code: 1008	Title: State/Safety Net

Description:

Reflected here is State reimbursement for Safety Net program expenditures. Safety Net Assistance (SNA) is a 50% State and 50% locally funded program that provides cash assistance to eligible individuals, couples and families that are not eligible for family assistance. State reimbursement is uncapped

Legislative authority:

State Social Services Law.

Distribution process:



SS - SOCIAL SERVICES						
Control CObject 62 - CHILDREN IN INSTITUTIONS	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	682,924	1,492,586	-	-	-
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	327,093	521,016	245,189	250,000	400,000
FA - FEDERAL AID	R0906 - A D C ASSISTANCE	11,204,514	9,971,971	6,004,524	9,132,256	9,600,000
SA - STATE AID	R1009 - CHILDREN IN INST	7,058,437	1,395,372	3,627,410	5,786,678	1,864,187
Grand Total		19,272,967	13,380,945	9,877,123	15,168,934	11,864,187

Department: Department of Social Services	
Fund: General	
Control Center: 62	Children in Institutions
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Children in Institutions Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The client who has a child in a residential institution and that child is in the custody of DSS or the child is a Person In Need of Supervision (PINS) is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. Payment is used to reimburse the federal, state and local governments for their costs.

Through the U.S. Treasury, DSS receives a social security or SSI checks on behalf of a child who is in a residential institution and that child is in the custody of DSS or the child is a PINS case. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share. Sometimes an over payment is made to a foster care institution. When these funds are returned the revenue is placed in the control center the funds were paid out of.

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Service	vices
Fund: General	
Control Center: 62	Children in Institutions
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0906	Title: Children in Institutions

Description:

DSS receives Federal reimbursement for children who are in the custody of DSS and children who are classified as Person in Need of Supervision (PINS), residing in institutions.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Services	
Fund: General	
Control Center: 62	Children in Institutions
Object Code: SA	Title: State Aid
Sub-Object Code: 1009	Title: Children In Institutions

Description:

State reimbursement is received for children who are in the custody of DSS and children who are classified as Persons In Need of Supervision(PINS), residing in institutions. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



SS - SOCIAL SERVICES						
Control CObject 63 - CHILDREN IN FOSTER HOMES BH - DEPT REVENUES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	32,576	82,027	85,907	60,000	60,000
FA - FEDERAL AID	R0906 - A D C ASSISTANCE	596,890	945,679	694,756	368,790	890,000
SA - STATE AID	R1010 - CHILDREN FOSTER HOME	248,715	(388,076)	(338,830)	359,085	458,950
Grand Total		878,181	639,630	441,833	787,875	1,408,950

Department: Department of Social Services	
Fund: General	
Control Center: 63	Children in Foster Homes
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Children in Foster Homes Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The client who has a child in a Foster Home and that child is Non IV-E eligible, is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. Payment is used to reimburse the federal, state and local governments for their costs. Through the US Treasury. DSS receives a social security or SSI checks on behalf of a child who is in a Foster Home and that child is Non-IV-E eligible. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share. Sometimes an over payment is made to a foster parent. When these funds are returned, zthe revenue is placed in the control center the funds were paid out of.

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Se	ervices
Fund: General	
Control Center: 63	Children in Foster Homes
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0906	Title: Children in Foster Homes

Description:

DSS receives Federal reimbursement for children in Foster Homes.. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Services	
Fund: General	
Control Center: 63	Children in Foster Homes
Object Code: SA	Title: State Aid
Sub-Object Code: 1010	Title: Children in Foster Homes

Description:

DSS receives State reimbursement for children in Foster Homes. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



SS - SOCIAL SERVICES						
Control CObject 65 - JUVENILE DELINQUENTS BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
DI KENTO U REGOVERIZO	R0704 - RECVRY PRIOR YR APPR	427,464	572,189	-	-	-
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	83,423	155,606	53,059	75,000	85,000
FA - FEDERAL AID	R0906 - A D C ASSISTANCE	(1,261,566)	3,788,386	2,466,707	3,370,000	3,518,289
SA - STATE AID	R1012 - JUV DELINQUENT CARE	1,023,971	(673,388)	1,479,643	2,296,000	1,921,732
Grand Total		273,293	3,842,793	3,999,409	5,741,000	5,525,021

Department: Department of Social Services	
Fund: General	
Control Center: 65	Juvenile Delinquents
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: DSS Juvenile Delinquent Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The client who has a child in a residential institution and that child is a Juvenile Delinquent is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client Payment is used to reimburse the federal, state and local governments for their costs. Through the US Treasury, DSS receives a social security or SSI checks on behalf of a child who is in a residential institution and that child is in a Juvenile Delinquent. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share. Sometimes an over payment is made to a foster care institution. When these funds are returned the revenue is placed in the control center the funds were paid out of.

Legislative authority:

Federal and State Social Services Law.

Department: Department of Social	Services
Fund: General	
Control Center: 65	Juvenile Delinquents
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0906	Title: DSS Juvenile Delinquent



Description:

This represents Federal reimbursement for Juvenile Delinquents in residential institutions. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant. If the child is eligible for Emergency Aid to Families(EAF) funding the Federal reimbursement would be part of the FFFS funds.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Service	ces
Fund: General	
Control Center: 65	Juvenile Delinquents
Object Code: SA	Title: State Aid
Sub-Object Code: 1012	Title: DSS Juvenile Delinquent

Description:

The department receives State reimbursement for Juvenile Delinquents in institutions. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



SS - SOCIAL SERVICES						
Control CObject 68 - CHILDREN IN INSTITUTIONS-4E BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
	R0704 - RECVRY PRIOR YR APPR	-	841,534	-	-	-
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	744,629	(688,819)	(38,908)	200,000	100,000
SA - STATE AID	R1009 - CHILDREN IN INST	348,255	(21,097)	(365,414)	1,100,000	1,056,742
Grand Total		1,092,884	131,619	(404,322)	1,300,000	1,156,742

Department: Department of Social Service	S
Fund: General	
Control Center: 68	Children in Institutions 4e
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Children in Institutions-4e Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The client who has a child in a non-secure residential institution is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. Payment is used to reimburse the state and local governments for their costs. Payments made in Control Center 68 are for reserving a certain number of beds for Nassau County youth who are remanded to a non-secure detention facility by the Family Court. Occasionally a youth from another county will occupy one of these beds. If this happens that County will reimburse Nassau DSS for the use of that bed.

Legislative authority:

State Social Services Law.

Department: Department of Socia	l Services
Fund: General	
Control Center: 68	Children in Institutions 4e
Object Code: SA	Title: State Aid
Sub-Object Code: 1009	Title: Children in Institutions-4e

Description:

This is State reimbursement for children in Non-Secure Detention facilities. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement.



Legislative authority:

State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

SS - SOCIAL SERVICES						
Control CObject 69 - CHILDREN IN FOSTER HOMES-4E	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	81,777	67,281	58,874	65,000	65,000
FA - FEDERAL AID	R0906 - A D C ASSISTANCE	763,012	1,187,579	589,289	1,313,400	986,841
SA - STATE AID	R1010 - CHILDREN FOSTER HOME	179,398	886,255	(114,082)	660,000	456,897
Grand Total		1,024,187	2,141,115	534,081	2,038,400	1,508,738

Department: Department of Social Services	
Fund: General	
Control Center: 69	Children in Foster Homes 4e
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Children in Foster Homes-4e Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The client who has a child in a Foster Home and that child is IV-E eligible, is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client. Most of the payment is used to reimburse the federal, state and local governments for their costs. These refunds can be applied to any program control center depending on what type of assistance the client received.

Through the US Treasury. Social Services receives a social security or SSI checks on behalf of a child who is in a Foster Home and that child is IV-E eligible. Since DSS is paying for the care of the child, DSS is entitled to these funds. Also the Federal & State governments are reimbursed their share.

Sometimes an over payment is made to foster parent. When these funds are returned the revenue is placed in the control center the funds were paid out of.



Legislative authority:

Federal and State Social Services Law.

Department: Department of Social Servi	ices	
Fund: General		
Control Center: 69	Children in Foster Homes 4e	
Object Code: FA	Title: Federal Aid	
Sub-Object Code: 0906	Title: Children in Foster Homes 4e	

Description:

This is Federal reimbursement for children in Foster Homes. Nassau County receives 50% Federal and 25% State reimbursement for costs of Title IV-E eligible children and 50% State reimbursement for children who are not Title IV-E eligible. The State share is capped up to the allocation in the Foster Care Block Grant.

Legislative authority:

Federal and State Social Services Law.

Distribution process for revenue:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Services	
Fund: General	
Control Center: 69	Children in Foster Homes 4e
Object Code: SA	Title: State Aid
Sub-Object Code: 1010	Title: Children in Foster Homes-4e

Description:

DSS receives State reimbursement for children in Foster Homes. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement.

Legislative authority:

Federal and State Social Services Law.

Distribution process for revenue:



SS - SOCIAL SERVICES						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
70 - SOCIAL SERVICES ADMINISTR FA - FEDERAL AID	ATION					
	R0901 - REIMBURSED EXPEND		(9,099)		-	-
	R0906 - A D C ASSISTANCE R0913 - SUBSIDIZED ADOPTIONS	26,712 1,468,939	(127,107) 1,581,253	2,490 1,014,579	1,884,514	1,963,500
SA - STATE AID						
	R1010 - CHILDREN FOSTER HOME R1018 - BURIALS	2,022,636 -	2,182,156 -	1,251,168 -	1,838,550 -	2,011,827 -
Grand Total		3,518,287	3,627,203	2,268,237	3,723,064	3,975,327

Department: Department of Social Services	
Fund: General	
Control Center: 70	DSS Administration
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0913	Title: Subsidized Adoptions

Description:

Federal reimbursement is received for Adoption Subsidy payments. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Children who are hard to place may receive an adoption subsidy paid to the adoptive parent. Adoption subsidy payments may be eligible for Title IV-E federal funding only after adoptions are finalized. These adoptions must have been finalized on or after 10/1/80 with only those expenditures made after 4/1/82 being eligible for 50% federal reimbursement. State reimbursement of adoption subsidy amounts is usually 75% after federal reimbursement is obtained.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 70	DSS Administration
Object Code: SA	Title: State Aid
Sub-Object Code: 1010	Title: Subsidized Adoptions

Description:

Federal reimbursement is received for Adoption Subsidy payments. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Children who are hard to place may receive an adoption subsidy paid to the adoptive parent. Adoption subsidy payments may be eligible for Title IV-E federal funding only after adoptions are finalized. These adoptions must have been finalized on or after 10/1/80 with only those expenditures made after 4/1/82 being eligible for 50% federal reimbursement. State reimbursement of adoption subsidy amounts is usually 75% after federal reimbursement is obtained.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

SS - SOCIAL SERVICES						
Control C Object 72 - BURIALS	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS R9882 - SS-COUNTY-CLIENT REIMB	1,200 12,898	1,200 10,657	1,143 6,010	100 12,000	1,000 12,000
SA - STATE AID	R1018 - BURIALS	6,503	5,470	2,966	70,000	6,000
Grand Total		20,601	17,327	10,119	82,100	19,000

Department: Department of Social Servi	ices
Fund: General	
Control Center: 72	Burials
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Burials

Description:

Payments received are from refund of overpayments and Child Support refunds.



Legislative authority:

State Social Services Law.

Department: Department of Social	l Services
Fund: General	
Control Center: 72	Burials
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9882	Title: Burials SS County Client Reimbursement

Description:

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse burial expenditures from client's estate, lien, mortgage, life insurance, guardianship, resource overage, etc.

Legislative authority:

State Social Services Law.

Department: Department of Social Ser	vices
Fund: General	
Control Center: 72	Burials
Object Code: SA	Title: State Aid
Sub-Object Code: 1018	Title: Burials

Description:

This is State reimbursement for Burial expenditures for indigent and deceased clients. Whenever monies are recovered or collected from the decedent's estate, the recovery is applied against the burial expenses, cost of public assistance and care granted. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement. Indigent deceased individuals are eligible to have the County pay for their burial.

Legislative authority:

State Social Services Law.

Distribution process:

Reimbursement is received on a monthly basis approximately 3 months after expenditures are claimed.



SS - SOCIAL SERVICES							
Control C Object 73 - MEDICAID MMIS	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget	
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	1	1	-	-	
BH - DEPT REVENUES							
	R0828 - OTHER WELFARE RCPTS R082X - SPOUSAL REFUSAL RECOVERIES	99,860	105,491 15,049	49,374 170,980	150,000 200,000	105,000 200,000	
	R0888 - REIMB EXPENSES IGT R9882 - SS-COUNTY-CLIENT REIMB	104,551,893 1,779,177	68,955,507 1,328,599	66,498,950 550,885	58,202,530 1,500,000	1,500,000	
FA - FEDERAL AID							
	R0901 - REIMBURSED EXPEND	3,488,152	1,609,329	2,047,594	396,865	2,500,000	
SA - STATE AID	R1001 - REIMBURSED EXPEND R1019 - MEDICAL ASSISTANCE	50,635,897 2,654,960	60,622,823 2,068,461	17,041,041 -	40,000,000	61,000,000	
BX - MEDICAID IGT REIMB	R088A - MEDICAID IGT REIMBURSEMENTS		-	-	_	40,973,706	
Grand Total		163,209,939	134,705,261	86,358,824	100,449,395	106,278,706	

Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid Management Information System
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Medicaid Reimbursed Expend Other Welfare
	Receipts

Description:

Monies are collected from the Non-Custodial parent via income executions, property executions by court order, unemployment insurance benefits and IRS tax offset, etc.. The Medicaid client/Custodial parent is required, as a condition for receiving assistance, to assign to Department of Social Services all support rights, with support collections to be disbursed to the Department of Social Services as a repayment of assistance granted to the client The refunds are collected by the local DSS and are redistributed back to the federal, state and local governments. The department does its own tracking of payments. Both refunded overpayments and Child Support are tracked using separate state systems

Refunds are received from Medicaid Providers due to an overpayment, and funds are received by Medicaid clients either voluntary repayments of assistance or through mandatory payments via restitutions. When a client dies, inherits money, wins the lottery or wins a law suit, DSS is entitled to collect money from the client or their estate, to repay whatever assistance was paid on their behalf.

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid Management Information System
Object Code: BH	Title: Department Revenues
Sub-Object Code: 082X	Title: Medicaid Spousal Refusal

Description:

The legally responsible relative, if of sufficient means, is responsible for the support of the Medicaid recipient, and must repay the County for it's costs on behalf of the recipient.

Legislative authority:

State Social Services Law Section 101 C D.

Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid Management Information System
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0808	Title: IGT Reimbursement

Description:

Reimbursement from Nassau University Medical Center for the Department's Share of the Intergovernmental Transfer expenditure (IGT). The IGT provides additional Medicaid rate enhancements to county-operated hospital and nursing facilities. The New York State Department of Health provides funds to the hospital.

Legislative authority:

Public Benefit Corporation Turnover agreement.



Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid Management Information System
Object Code: BH	Title: Department Revenues
Sub-Object Code: 9882	Title: Medicaid SS County Client Reimb

Description:

This represents the County Share of voluntary and mandatory recoveries from DSS recipients to reimburse Safety Net expenditures; such as voluntary reimbursement from the clients to decrease their resources in order to be eligible for Medicaid and reimbursement from the Community spouse for the cost of their spouse's long term care in the nursing home; mandatory recoveries from the clients' estate, lien, mortgage, life insurance, burial trust, guardianship, etc.

Legislative authority:

Federal and State Social Services Law.

Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid Management Information System
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0901	Title: Medicaid Reimbursed Expend

Description:

Federal reimbursement is received for Medicaid expenditures made locally by DSS. These payments are outside of the MMIS payment system. Most Federal funds for Medicaid do not flow through the County Budget.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



Department: Department of Social Services	
Fund: General	
Control Center: 73	Medicaid MMIS
Object Code: SA	Title: State Aid
Sub-Object Code: 1001	Title: Medicaid Reimbursed Expend

Description:

State reimbursement is received for Medicaid expenditures made by DSS. As of 2006, the County Budget will no longer receive Medicaid related State Aid, as county expenditures and State Aid will be transformed into an annual payment based on 2005 expenses that is net of revenues.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

SS - SOCIAL SERVICES							
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget	
75 - HOME ENERGY ASSISTANCE PR	ROGRAM						
BH - DEPT REVENUES	R0828 - OTHER WELFARE RCPTS	-	-	-	-	-	
FA - FEDERAL AID	R0901 - REIMBURSED EXPEND	1,772,806	1,697,785	2,020,418	1,591,350	1,900,000	
Grand Total		1,772,806	1,697,785	2,020,418	1,591,350	1,900,000	

Department: Department of Social Services	
Fund: General	
Control Center: 75	Home Energy Assistance Program
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0901	Title: Heap Reimbursed Expend

Description:

Federal reimbursement is received for the Home Energy Assistance Program (HEAP). The Home Energy Assistance Program (HEAP) is administered through a block grant and is 100% funded by the federal government up to the state's allocation.



Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

SS - SOCIAL SERVICES						
Control C Object 76 - TITLE XX	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR R070E - COMPT OFF AUDIT RECOVERIES	5,312,062 -	7,030,246 -	3,012,043 59,728		Ξ.
BH - DEPT REVENUES						
	R0828 - OTHER WELFARE RCPTS R9882 - SS-COUNTY-CLIENT REIMB	208,209	228,157 -	282,622	50,000 -	200,000
FA - FEDERAL AID						
	R0901 - REIMBURSED EXPEND	-	300,654	-	-	-
	R0906 - A D C ASSISTANCE	44,971,228	22,331,163	19,020,837	27,956,785	28,446,725
SA - STATE AID						
	R1007 - A D C ASSISTANCE R1009 - CHILDREN IN INST	1,266,240 -	2,478,991 -	9,631,429 -	4,301,044 -	4,541,800 -
Grand Total		51,757,738	32,369,212	32,006,659	32,307,829	33,188,525

Department: Department of Social Services	3
Fund: General	
Control Center: 76	Title XX
Object Code: BH	Title: Department Revenues
Sub-Object Code: 0828	Title: Title XX/CCBG Other Welfare Receipts

Description:

Payments received are from refund of overpayments and Child Support refunds. Before the computerized attendance system DSS could have an occasional overpayment due to a child being absent and over the limit of excused absences. The majority of refunds received are as a result of the salary enhancement reconciliation process. Every year, day care centers receiving salary enhancement must do a reconciliation to determine if all funds were distributed. If not, the excess are returned to DSS. DSS accounting staff also audit these reconciliations. If they determine that funds were not distributed properly they request the center refund the funds in question. Monthly reimbursement claim forms (rf-2 & rf-2a) are submitted to the state for both federal and state reimbursement

Legislative authority:

Federal and State Social Services Law.



Department: Department of Social Services	
Fund: General	
Control Center: 76	Home Energy Assistance Program
Object Code: FA	Title: Federal Aid
Sub-Object Code: 0906	Title: Title XX/CCBG

Description:

This is Federal reimbursement for day care, homemaker preventive and protective services. The NYSCCBG is comprised of all of the federal funds appropriated under Title IV-A and additional federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any state funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

There are three categories of eligible families under NYSCCBG. The first is families who are eligible for a child care guarantee. Social services districts must guarantee child care assistance to families who have applied for or are in receipt of family assistance or safety net assistance. Child care must also be guaranteed for a period of twelve months after the month in which a family's eligibility for family assistance has ended due to increased income. The second category is families that are eligible if funds are available. This category includes such families as low income working families and teen parents who are completing high school. This is the category where the bulk of our day care funds are spent. The third category is families who are eligible if funds are available and only if the district includes them as eligible families in the child care section of the consolidated services plan.

Our 2005-06 NYSCCBG allocation is approximately \$24.4 million and our maintenance of effort (MOE) is \$1.5 million. Other funding may come from the FFFS funds.

TITLE XX SOCIAL SERVICES BLOCK GRANT

Title XX funds are, in part, provided for Adoption Services, Child Preventive Services, Child Protective Services, Adult Protective Services, Day Care Services, Homemaking services and Domestic Violence Services. These funds are administered under a Block Grant to the state, which allocates funds to the local districts.

Title XX expenditures are funded at a 100% federal share up to the limit of each district's allocation. NYS also transfers funds from TANF to the Social Services Block Grant based on allocation percentages determined for the Family and Children's Services Block Grant. These funds can be used for any eligible Title XX expenditure. This procedure will now be replaced by the FFFS.

Some Title XX costs in excess of the Title XX federal ceiling may be eligible for additional state funding. An uncapped 50% State share is available for Adult Protective Services and Victims of Domestic Violence Services to the extent such services exceed Title XX funding. State reimbursement, up to the district's allocation, under the Family and Children's Services Block Grant is available for child protective, child preventive and adoption services costs over the Title XX ceiling. There is also 65% state



reimbursement for Child Protective Services after the district exceeds its Federal claiming restriction for Preventive and CPS expenditures.

Legislative authority:

Federal and State Social Services Law.

Distribution process:

Revenue is received in part by advance and the balance on a reimbursement basis.

Department: Department of Social Serv	rices
Fund: General	
Control Center: 76	Home Energy Assistance Program
Object Code: SA	Title: State Aid
Sub-Object Code: 1007	Title: Title XX/CCBG

Description:

State reimbursement is received for day care, homemaker preventive and protective services. The New York State Child Care Block Grant (NYSCCBG) is comprised of all of the federal funds appropriated under Title IV-A and additional federal funds the State chooses to transfer from the TANF Block Grant to the NYSCCBG, plus any state funds appropriated for child care subsidies and for activities to increase the availability and quality of child care programs.

There are three categories of eligible families under NYSCCBG. The first is families who are eligible for a child care guarantee. Social services districts must guarantee child care assistance to families who have applied for or are in receipt of family assistance or safety net assistance. Child care must also be guaranteed for a period of twelve months after the month in which a family's eligibility for family assistance has ended due to increased income. The second category is families that are eligible if funds are available. This category includes such families as low income working families and teen parents who are completing high school. This is the category where the bulk of our day care funds are spent. The third category is families who are eligible if funds are available and only if the district includes them as eligible families in the child care section of the consolidated services plan.

The 2000 NYSCCBG allocation was approximately \$32 million and our maintenance of effort (MOE) is \$1.5 million. Our 2000 day care expenditures totaled \$44 million, which leaves a local share of \$12 million or approximately 27% of expenditures. For 2001 our child care expenditures are projected to be \$35.6 million we anticipate the block grant allocation to be \$30.9 million, which leaves a local share of \$4.7 million or 13% of expenditures.



TITLE XX SOCIAL SERVICES BLOCK GRANT

Title XX funds are, in part, provided for Adoption Services, Child Preventive Services, Child Protective Services, Adult Protective Services, Day Care Services, Homemaking services and Domestic Violence Services. These funds are administered under a Block Grant to the state, which allocates funds to the local districts.

Title XX expenditures are funded at a 100% federal share up to the limit of each district's allocation. NYS also transfers funds from TANF to the Social Services Block Grant based on allocation percentages determined for the Family and Children's Services Block Grant. These funds can be used for any eligible Title XX expenditure.

Some Title XX costs in excess of the Title XX federal ceiling may be eligible for additional state funding. An uncapped 50% State share is available for Adult Protective Services and Victims of Domestic Violence Services to the extent such services exceed Title XX funding. State reimbursement, up to the district's allocation, under the Family and Children's Services Block Grant is available for child protective, child preventive and adoption services costs over the Title XX ceiling. There is also 65% state reimbursement for Child Protective Services after the district exceeds it's Federal claiming restriction for CPS expenditures.

Legislative authority:

Federal and State Social Services Law.

Distribution process:



VETERANS SERVICE DEPARTMENT

The Veterans Service Agency serves as an advocate for the veterans on compensation, pension, education and training, vocational rehabilitation, along with additional benefits for survivors, burial and hospital care. The agency provides free transportation for veterans to either the VA hospital in Northport or the VA health clinic in Plainview. The program is manned by 60 to 70 volunteers, who assist the veterans in getting the health care they require. The Veterans Service Agency also assists with federal, state and local benefits, which the veteran may be entitled to receive. Specifically, state benefits may include various tuition assistance awards for both the veteran and the child of the veteran, along with annuities for the veterans or their spouse who may be blind. There are many local benefits that veterans are entitled to, including veterans tax exemption, obtaining documents, assisting with appeals, employment counseling and discharge upgrading.

VS - VETERANS SERVICES AGENCY							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget		
BF - RENTS & RECOVERIES	-	-	21	-	-		
FA - FEDERAL AID	-	-	-	57,670	33,855		
SA - STATE AID	65,000	44,600	-	32,500	32,500		
Grand Total	65,000	44,600	21	90,170	66,355		

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

VS - VETERANS SERVICES AGENCY						
Control C∈Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - VETERANS SERVICES BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	21	-	-
FA - FEDERAL AID	R0990 - OTHER	_	_	_	57,670	33,855
SA - STATE AID		CF 000	44.000		·	•
	R1001 - REIMBURSED EXPEND R1063 - TRANSPORTATION	65,000 -	44,600 -	-	32,500 -	32,500
Grand Total		65,000	44,600	21	90,170	66,355

Fund: General	
Control Center: 10	Title: Administration
Object Code: FA	Title: Federal Aid and Reimbursement of Expenses
Sub-Object Code: R0990	Title: Other

Description

This is a Grant from the US Department of Labor for the Homeless Veterans Reintegration Program for \$67,708.. This is a cost recover for the salary and fringe benefits for the Veterans Counselor working in this area.



Distribution process:

This Grant is not an automatic renewal and must be applied for it year and is competitive.

Department: Veterans Service Agency	
Fund: General	
Control Center: 10	Title: Administration
Object Code: SA	Title: State Aid and Reimbursement of Expenses
Sub-Object Code: R1001	Title: Reimbursement

Description

This is State aid for the County being mandated to have a Veterans Service Agency by New York State. The agency receives \$32,500 each year.

Legislative authority

Aid to the Veterans Service Agencies under Article 17, Section 357 of the Executive Law.

Distribution process:

This Aid is an automatic renewal and must be applied for it year and is not competitive.



NASSAU COUNTY YOUTH BOARD

The Nassau County Youth Board, now in its 39th year, was created to plan for, monitor, research, evaluate and cultivate youth and family development resources throughout Nassau County. Services are offered through a network of community-based organizations strategically located in communities of greatest need throughout Nassau County. Each not-for-profit contract agency has its own local, non-salaried governing board, which is responsible for the agency's programs and fiscal soundness. Approximately 45,000 young people and their families are served on a regular basis by the Youth Board and over 100,000 lives are touched each year. Youth Board serves as a leader within the County in terms of community-based development, advocacy, community-driven planning, research and program development. Throughout the rich history of the Youth Board, issues have been identified and addressed prior to becoming epidemic in proportion.

HISTORICAL TREND

YB - NASSAU COUNTY YOUTH BOARD							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget		
BF - RENTS & RECOVERIES	71,978	336,170	62,486	-	-		
SA - STATE AID	-	-	991,245	-	1,599,310		
Grand Total	71,978	336,170	1,053,731	-	1,599,310		

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

YB - NASSAU COUNTY YOUTH BOARD						
Control CObject 10 - YOUTH BOARD	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0701 - CASH RECOVERY R0704 - RECVRY PRIOR YR APPR	71,978 -	24,488 311,682	7,286 55,200	:	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	-	-	991,245	-	1,599,310
Grand Total		71,978	336,170	1,053,731	-	1,599,310

Department: Youth Board	
Fund: General	
Control Center: 10	Administration
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description:

State aid is based on a reimbursement rate assigned by the New York State Office of Children and Family Services (formerly New York State Division for Youth) for youth between the ages of 0-20. The number of youth is taken from the 2000 Census. This reimbursement rate is different every year; consequently, revenue cannot accurately be projected for future years.



Legislative authority:

New York State Article 19-G established the New York State Division for Youth (1971).

New York State Division for Youth "Codes, Rules and Regulation" Title 9, Part 165 (1980) Part 165 Administration of State Financial Assistance established Comprehensive Youth Services Planning and funding for YDDP and RHY. State funding is contingent upon the submission and state approval of the County's Comprehensive Plan for Youth Services and an RHY Plan.

Distribution process:

State aid is automatically renewed. It requires an annual Resource Application Plan that legally requests the State Aid. The Youth Board is required to match the State Aid.

SHARED SERVICES REVENUE BY DEPARTMENT



DEPARTMENT OF INVESTIGATIONS

The Commissioner of the Department of Investigations is responsible for:

- The identification, investigation and remediation of internal fraud, waste, and abuse that affects the County's finances, programs or services.
- The identification, investigation and remediation of fraudulent activities or improper billing by contractors, vendors and consultants with whom the County does business.

By designation of the County Board of Ethics, currently the Commissioner also administers the Financial Disclosure program.

HISTORICAL TREND

AC - DEPARTMENT OF INVESTIGATIONS							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget		
BF - RENTS & RECOVERIES	-			·	500,000		
BH - DEPT REVENUES	-	-	-	-	-		
FA - FEDERAL AID	3,348	-	-	-	-		
SA - STATE AID	45,610	-	-	-	-		
Grand Total	48,958		-	-	500,000		

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	AC - DEPARTMENT OF INVESTIGATIONS					
Control CObject 10 - INVESTIGATIONS	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0701 - CASH RECOVERY	-	-	-	-	500,00
BH - DEPT REVENUES	R0801 - MISC RECEIPTS R9866 - COMMUNITY SERVICE FEES	-	-	:	:	
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	3,348	-	-	-	
SA - STATE AID	R1001 - REIMBURSED EXPEND	45,610	-	-	-	
Grand Total	RIOUI - REIMBURSED EXFEND	48,958	-		-	

Department: AC	
Fund: GEN	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0701	Title: Cash Recovery



Description:

This recovery is derived from the correction or disallowance and recovery of billing errors discovered in various County contract claims. Prime examples of such County contract claims are in the areas of telecommunication, and utility claims.



OFFICE OF THE COUNTY ATTORNEY

The County Attorney's Office consists of two divisions: The Office of the County Attorney; and Workers' Compensation Unit.

In order to support its vision and mission, the 11 bureaus in the County Attorney's Office are as follows:

Appeals

Appeals represents the County in federal and state appellate courts.

Tax Certiorari and Condemnation

Tax Certiorari and Condemnation represents the County in real property tax litigation and in all condemnation proceedings.

General Litigation

General Litigation represents the County in all federal litigation, commercial litigation, all state court matters excepting torts, medical malpractice and labor. General Litigation also handles affirmative litigation brought on behalf of the County.

Family Court

Family Court prosecutes juveniles charged with criminal activity before the Family Court and appears for the County in child abuse and neglect cases. The bureau also enforces the interstate reciprocal agreement for the collection of child support from delinquent parents and establishes paternity in cases where child support orders are requested. The bureau is also charged with the prosecution of juvenile crime in cases ranging from petit larceny to homicide.

Torts

Torts represents the County in all personal injury and property damage litigation, and in medical malpractice cases.

Legal Counsel: drafts legislation and advises government officials on matters of law.

Labor Bureau: represents the County's interests in labor grievances, hearings, administrative proceedings and litigation.

Legal Counsel

Legal Counsel drafts legislation and advises government officials on matters of law.

Labor Bureau

Labor Bureau represents the County's interests in labor grievances, hearings, administrative proceedings and litigations.

Transactions

Transactions reviews and approves County contracts and RFPs and negotiates and drafts major County contracts, negotiates major leases and real estate transactions involving County property, and advises County officials on financings and relations with NIFA.



Claims and Investigations

Claims and Investigations settles small property claims and investigates cases on behalf of all the litigating bureaus

Administration

Administration the senior staff and management of the office, along with the personnel and budget/payroll unit.

Workers Compensation

The Workers' Compensation Bureau processes the claims in all the County's workers' compensation cases. It also reviews each case and determines which matters will be controverted before the Board. The bureau also reviews and supervises all activities of the new Third Party Administrator (TPA).

HISTORICAL TREND

AT - COUNTY ATTORNEY					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	8,831,738	1,421,648	3,075,665	2,800,000	5,050,000
BH - DEPT REVENUES	91,794	183,812	105,234	110,000	110,000
FA - FEDERAL AID	176,868	184,800	(231,895)	225,000	225,000
SA - STATE AID	45,557	47,600	(59,729)	60,000	60,000
Grand Total	9,145,957	1,837,861	2,889,275	3,195,000	5,445,000

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

AT - COUNTY ATTORNEY						
ol CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budg
OUNTY ATTORNEY BF - RENTS & RECOVERIES						
BI - KENTS & KECOVEKIES	R0704 - RECVRY PRIOR YR APPR	776.788		1,990,950	1,000,000	1,000,00
	R0705 - RECVRY DAMGE CO PROP	417.804	393.027	338.805	600.000	2,600,00
	R0706 - RECVRY WRKMENS COMP	3,147,616	(55,114)	1,845,909	1,000,000	1,450,00
	R0707 - RENT COUNTY PROPERTY	670.724	(214)	1,043,303	1,000,000	1,430,00
	R0720 - RENT GOONTY PROFESTY	5,309,505	(16,049)	-		-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	5.829	14,998	18.379	10,000	35,00
	R0808 - FEES	85.966	155,284	44,529	-	30,0
	R0813 - CONTRACTUAL SERVICES	-	13,330	42,326	100,000	45,0
	R9869 - 239-K REVIEW	-	200	-	-	
FA - FEDERAL AID						
	R0967 - TITLE IVD SOCIAL SVCS	176,868	184,800	(231,895)	225,000	225,00
SA - STATE AID						
	R1001 - REIMBURSED EXPEND		_	_	_	_
	R1067 - TITLE IVD SOC SVCS	45,557	47,600	(59,729)	60,000	60,0
ORKMANS COMPENSATION EXP	PENSE					
	R0704 - RECVRY PRIOR YR APPR	_	_	1		_
	R0706 - RECVRY WRKMENS COMP	-1490699	1100000	-1100000	200,000	
d Total		9,145,957	1,837,861	2,889,275	3,195,000	5,445,00



Department: AT	
Fund: GEN	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0705	Title: Recovery Damage County Property

Description:

This revenue is derived from recoveries associated with the settlement of claims brought by the County against a defendant for damages to its properties, assets or interests.

Department: AT	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0706	Title: Recovery Workmen's Compensation

Description:

This revenue reflects recoveries from the New York State Workers Compensation Special Funds Account for the reimbursement of second injury claims under Section 15.8 of the workers compensation law. The fund allows for claims related expenses to be paid by the state for employee's who have received payments for five years for prior injuries. The law effectively transfers the cost of these claims to the State.

Department: AT	
Fund: GEN	
Control Center: 10	
Object Code: BH	Title: Dept Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue code is assigned revenue from activities not currently assigned to a specific sub object code.



Department: AT	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept Revenues
Sub-Object Code: R0808	Title: Fees

Description:

This revenue is derived from fees charged for County Attorney's legal and review services expended in contract processing.

Department: AT	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenues
Sub-Object Code: R0813	Title: Contractual Services

Description:

This revenue is derived from fees charged for County Attorney's legal and review services expended in contract processing. This revenue code and revenue code R0808 have been used to collect like revenue in previous years.

Department: AT	
Fund: General	
Control Center: 10	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0967	Title: Title IVD Social Services

Description:

This revenue is derived from federal aid revenue received through the Title IVD Child Support Enforcement Program.



Department: AT	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1067	Title: Title IVD Social Services

Description:

This revenue is derived from state aid revenue received through the Title IVD Child Support Enforcement Program.

Department: AT	
Fund: General	
Control Center: 20	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0706	Title: Recovery Workmen's Compensation

Description:

This revenue is derived from recoveries collected from the New York State Workers Compensation Special Funds Account for the reimbursement of second injury claims and related expenses.



CIVIL SERVICE COMMISSION

Three Commissioners serve as the policy-making unit of the department. They conduct public hearings, review background investigations, make determinations and serve as an appeals board. The departments that comprise the Civil Service Commission are:

Recruitment

Recruitment administers all Civil Service exams, prepares examination announcements and reconciles examination results from the State Civil Service Office prior to the establishment of eligible lists.

Classification

Classification defines all positions, establishes training and experience requirements and, furnishes data and recommendations to assist the Civil Service Commissioners in determining the jurisdictional classification of positions.

Qualification

Qualification reviews all applications for examination and for employment in County departments, towns, villages, school districts and special districts.

Examination

Examination plans, organizes and supervises special and standard testing programs for the County. It determines areas appropriate for written tests and reviews test items for subject matter based on standards and appropriateness of contents.

Placement

Placement issues certifications, establishes and maintains eligible lists and verifies that all appointments are in accordance with the provisions of the Civil Service law.



HISTORICAL TREND

CS - CIVIL SERVICE					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	193,845	100,324	86,799	-	-
BH - DEPT REVENUES	1,555,011	189,388	322,209	155,800	200,800
Grand Total	1,748,856	289,712	409,008	155,800	200,800

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

CS - CIVIL SERVICE						
Control CObject 10 - CIVIL SERVICE	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	193,845	100,324	86,799	-	-
BH - DEPT REVENUES	_					
	R0801 - MISC RECEIPTS	4,890	13,386	494	600	600
	R0806 - LAND TRANSFER FEE		-	180	-	-
	R9806 - EXAMINATION FEES	1,544,858	175,762	301,475	155,000	160,000
	R9807 - RULE BOOK SALES	5,264	240	160	200	200
	R9812 - MED LAW ENFORCE CANDIDATES	-	-	19,900	-	40,000
Grand Total		1,748,856	289,712	409,008	155,800	200,800

Department: CS	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from copier fees for job specifications, diplomas, eligible lists, master title indexes and subpoenas.

Department: CS		
Fund: General		
Control Center: 10		
Object Code: BH	Title: Dept. Revenue	
Sub-Object Code: R0806	Title: Land Transfer Fee	

Description:

This code is not applicable to this department. The 2004 entry was a one time coding error in 2004 that should have been included in code R9806.



Department: CS	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R9806	Title: Examination Fees

Description:

This revenue is derived from fees charged to applicants for civil service examinations.

FEE SCHEDULE

Non Law enforcement Titles		
Salary of \$20,250 or less - \$15		
Salary of \$20,251 or More - \$30		
<u>Law Enforcement Titles</u>		
Correction Officer - \$50		
Deputy Sheriff - \$50		
Police Officer - \$100		

Department: CS	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R0807	Title: Rule Book Sales

Description:

This revenue is derived from the sale of Civil Service Rule Books. There is a onetime fee, \$20, for the sale of one Rule Book to an individual. All County departments under the jurisdiction of this Commission are supplied with one operating copy after that there is a \$20 fee, to any agency other than a County Department, for each additional copy. This fee includes notification of all updates.



Department: CS	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept. Revenue
Sub-Object Code: R9812	Title: Med Law Enforce Candidates

Description:

This revenue is derived from fees charged for medical exams of law enforcement candidates. There is a \$100 fee for individuals receiving comprehensive medicals who are applicants for the positions of Police Officer, Correction Officer and Deputy Sheriff I.



DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology (IT) serves as the central point for the planning, implementation and support for the County's technology infrastructure. The IT team assists in the planning of technological projects for individual and cross-departmental initiatives. These functions are in addition to providing support and assistance to deployed systems and technology.

HISTORICAL TREND

IT - INFORMATION TECHNOLOGY					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	-			3,700,000	
BH - DEPT REVENUES	-	893,970	1,329,481	700,000	700,000
BI - CAP BACKCHARGES	-	-	-	290,000	-
SA - STATE AID	-	200,613	604,412	-	-
BW - IF CHARGES REVENUE	-	-		-	637,618
Grand Total	-	1,094,583	1,933,893	4,690,000	1,337,618

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

IT - INFORMATION TECHNOLOGY						
Control CObject 10 - ADMINISTRATION	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R070R - AUDIT RECOVERY	-	-	-	3,700,000	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	-	893,970	1,329,481	700,000	700,000
BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	-	-	-	290,000	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	-	200,613	604,412	-	-
BW - IF CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	-	-	-	-	637,618
Grand Total		-	1,094,583	1,933,893	4,690,000	1,337,618

Department: IT	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Rents & Recoveries
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from Correction Center public telephone usage. The County receives, from the telephone company, a percentage of each call placed by inmates.



Department: IT	
Fund: GEN	
Control Center: 10	
Object Code: BI	Title: Capital Backcharges
Sub-Object Code: R8800	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringe benefits and administrative overhead being charged back to appropriate projects within the County's Capital Fund.

Department: IT	
Fund: GEN	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expense

Description:

This revenue is derived from the reimbursement of expenses for information technology support at various court complexes.

Department: IT	
Fund: GEN	
Control Center: 10	
Object Code: BW	Title: Interfund Charges
Sub-Object Code: R1110	Title: Indirect Charge Recovery

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to the Nassau Community College for Information Technology support.



REAL ESTATE PLANNING & DEVELOPMENT

The department's major responsibility is development and implementation of the Nassau County Government Real Estate Consolidation Plan. The Real Estate Consolidation Plan organizes the County government facilities into groups of "complexes", designed to house government departments that perform related functions. The county departments will align according to the county's vertical organizational structure where possible, and will realize efficiencies in support services and human resources.

In addition the department is also developing a long-term strategic plan for the prudent use of the county's real estate resources. This will include maintaining & automating a reliable and updated inventory of all county-owned property in order to effectively manage county real estate assets.

HISTORICAL TREND

RE - OFFICE OF REAL ESTATE SERVICES					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	•	9,216,646	6,413,461	7,449,753	7,909,433
BH - DEPT REVENUES	-	75,600	69,300	75,600	75,600
SA - STATE AID	-	285,000	-	316,000	359,000
BG - REV OFFSET TO EXP	-	-	-		-
Grand Total	-	9,577,246	6,482,761	7,841,353	8,344,033

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

	RE - OFFICE OF R	EAL ESTATE SE	ERVICES			
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - REAL ESTATE SERVICES BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	-	12,147	13,439	-	
	R0707 - RENT COUNTY PROPERTY R0716 - COLISEUM UTILITIES	-	622,521 1,726,035	409,081 1,134,193	380,992 1,679,918	320,065 1,740,331
	R0717 - COLISEUM RENTAL R0718 - COLISEUM CONCESSIONS	-	189,368	(29,377)	293,778	303,215
	R0718 - COLISEUM CONCESSIONS R0720 - RENT MITCHELL FLD PROP	-	1,021,268 5,645,307	297,835 4,588,290	321,256 4,773,809	354,000 5,191,822
BH - DEPT REVENUES						
	R0809 - CONCESSIONS	-	75,600	69,300	75,600	75,600
SA - STATE AID						
	R1021 - COURT FACILITY AID	-	285,000	-	316,000	359,000
BG - REV OFFSET TO EXP						
·	R2013 - OTHER REVENUES	-	-	-	-	-
Grand Total		-	9,577,246	6,482,761	7,841,353	8,344,033



Following the revenue descriptions at the end of this section are the details of the 2005 Revenue Budget for Rents and Recoveries revenue.

Department: RE	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is derived from the leasing of County property. (For more details please see the 2005 Budget revenue details at the end of this section.)

Department: RE		
Fund: General		
Control Center: 10		
Object Code: BF	Title: Rents & Recoveries	
Sub-Object Code: R0716	Title: Coliseum Utilities	

Description:

This revenue is derived from the recovery of Nassau Coliseum utility expenses. The County annually is repaid for the utilities consumed by the operation of the Coliseum.

Department: RE	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0717	Title: Coliseum Rental

Description:

This revenue is derived from the leasing of the Nassau Coliseum property. (For more details please see the 2005 Budget revenue details at the end of this section.)



Department: RE	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0718	Title: Coliseum Concessions

Description:

This revenue is derived through the Nassau Coliseum management agreement that provides for the County to receive a percentage of the income generated through concession sales.

Department: RE	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0720	Title: Rent Mitchell Field Property

Description:

This revenue is derived from the lease of the Mitchel Field property. (For more details please see the 2005 Budget revenue details at the end of this section.)

Department: RE	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is generated by the County building food services concession contract (non parks) and the copy machine concession contract proving services in the County Building located at 240 Old Country Road.



Department: RE	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid
Sub-Object Code: R1021	Title: Court Facility Aid

Description:

This revenue is derived from the reimbursement of a percentage of the maintenance and operating expenses of court facilities.

NASSAU COUNTY DEPARTMENT OF REAL ESTATE PLANNING & DEVELOPMENT 2005 BUDGET SUBMISSION

Account Type	Tenant Name	Curren	t Annual Rent (2005)
REGEN10000707	Bell Merrick Dodge	\$	6,900.00
REGEN10000707	City of Glen Cove (ANNUAL)	\$	12.00
REGEN10000707	Civil Air Patrol	\$	12.00
REGEN10000707	Civil Service Employees Association	\$	28,800.00
REGEN10000707	Coleman Country Day Inc.	\$	1,200.00
REGEN10000707	Concord Drive-In Cleaners	\$	50.00
REGEN10000707	Crestwood Country Day School	\$	1,800.00
REGEN10000707	Detective's Association (D.A.I.)	\$	16,032.00
REGEN10000707	Inc.Village of Valley Stream (ANNUAL)	\$	1.00
REGEN10000707	Keyspan- Real Estate Department	\$	113,704.72
REGEN10000707	Lakeside Inn Inc.	\$	4,896.00
REGEN10000707	LIRR - Real Estate Dept	\$	100.00
REGEN10000707	Long Island Party Rentals	\$	90,000.00
REGEN10000707	Long Island Water	\$	608.00
REGEN10000707	Massapequa Water District	\$	7.00
REGEN10000707	New York Water Service Corp.	\$	5,440.00
REGEN10000707	Roosevelt Board of Education	\$	200.00
REGEN10000707	Superior Officers Assoc.(SOA)	\$	18,000.00
REGEN10000707	Sutton & Edwards Management, LLC	\$	600.00
REGEN10000707	Ten Washington Realty Assoc.	\$	2,836.68
REGEN10000707	The Long Island Council of Churches	\$	9,720.00
REGEN10000707	The Woods Knife Corp. (ANNUAL)	\$	120.00
REGEN10000707	Village of Hempstead	\$	12.00
REGEN10000707	Village of Mineola	\$	12.00
REGEN10000707	Village of Russell Gardens (ANNUAL)	\$	50.00
REGEN10000707	Volunteer Fire Department	\$	120.00
REGEN10000707	Wantagh Fire District	\$	1,300.00
REGEN10000707	Wantagh Racquet Sport (ANNUAL)	\$	17,400.00
REGEN10000707	Westbury Medical (ANNUAL)	\$	120.00
REGEN10000707	Woodcrest Club (ANNUAL)	\$	12.00
TOTAL 0707		\$	320,065.40
DE0511100007	0.00	•	
REGEN10000716	Coliseum Hotel Associates	\$	313,000.00
REGEN10000716	Spectacore Management Group	\$	1,427,330.82
TOTAL 0716		\$	1,740,330.82
REGEN10000717	Spectacore Management Group	\$	303,215.40
TOTAL 0717		\$	303,215.40
REGEN10000718	New York Islanders	\$	94,000.00
REGEN10000718	Spectacore Management Group	\$	260,000.00
TOTAL 0718		\$	354,000.00



Account Type	Tenant Name	Curr	ent Annual Rent
REGEN10000720	Atria East Associates	\$	85,308.96
REGEN10000720	Bergwall Productions, Inc.	\$	24,183.36
REGEN10000720	Coliseum Hotel Associates	\$	256,356.29
REGEN10000720	Coliseum Hotel Associates (Parcel I)	\$	93,278.76
REGEN10000720	Coliseum Hotel Associates (Parcel II)	\$	91,959.60
REGEN10000720	Concept 400 Realty	\$	105,000.00
REGEN10000720	Fortunoff	\$	88,659.96
REGEN10000720	Galaxy L.I. Associates LLC	\$	728,222.00
REGEN10000720	HPI Partners One, LLP	\$	133,148.00
REGEN10000720	JP Morgan Chase Bank	\$	119,301.96
REGEN10000720	Lighthouse 1600, LLC	\$	413,728.37
REGEN10000720	Meadowbrook Plaza South	\$	60,030.00
REGEN10000720	Nassau District Energy Group (TRIGEN)	\$	837,168.00
REGEN10000720	Oak Realty	\$	25,239.96
REGEN10000720	Office Center at Mitchel Field	\$	139,366.56
REGEN10000720	Reckson Assoc (HMCC)	\$	159,687.48
REGEN10000720	Reckson Assoc (OMNI)	\$	534,729.96
REGEN10000720	Reckson Operating Partnership	\$	155,619.96
REGEN10000720	Reckson Operating Partnership	\$	230,877.48
REGEN10000720	Reckson Operating Partnership	\$	183,561.84
REGEN10000720	Robert Plan Corp	\$	62,355.00
REGEN10000720	Rodolitz (Quentin Roosevelt)	\$	331,864.00
REGEN10000720	Rolin Realty	\$	57,862.20
REGEN10000720	United Parcel Services	\$	274,312.56
TOTAL 0720		\$	5,191,822.26
TOTAL RENTAL REVE	ENUE (BF):	\$	7,909,433.88

PARKS, PUBLIC WORKS AND PARTNERSHIPS REVENUE BY DEPARTMENT



PARKS, RECREATION AND MUSEUMS

The Nassau County Department of Parks, Recreation & Museums manages 6,000 acres of diverse landscapes and facilities for the enjoyment and benefit of the Nassau County residents and tourists. There are 16 active parks, 10 museums, 7 golf courses, 1 athletic complex, 1 marina, 1 arboretum, 1 rifle range, 8 preserves and a number of neighborhood passive park facilities.

In order to support the vision and mission, the Department of Parks Recreation and Museums consists of five divisions: Administration, Grounds and Equipment Maintenance, Recreations Services, Museum Services and Golf.

Administration

Administration is responsible for planning, policy making, managing and controlling the four operating divisions which include the operation of nineteen full service parks (including ocean beach, harbor beach, rifle range, marina and campgrounds), seven golf courses, ten preserves, ten museums, aquatic center and indoor ice rink.

Grounds and Equipment Maintenance

Grounds and Equipment Maintenance is responsible for the maintenance of all County parks, museums and preserves as well as operation of all recreation services repairs. Responsibilities include maintaining athletic fields, mowing, garbage removal, tree planting and pruning and general outdoor maintenance of benches, marinas, mini-golf, sidewalks, bathroom repairs, etc.

Recreation Services

Recreation Services is responsible for staffing parks, rinks and pools; offering lessons for swimming, skating, hockey, tennis; allocating athletic fields, offering Senior Olympics, the Long Island Marathon and swim meets at the Aquatic Center. Other tournaments are promoted by local not-for-profit organizations.

Museum Services

Museum Services offers County residents a diverse range of museums with concentrations on geology, the environment and wildlife, African-American history, living history of early American life and Long Island's role in American History and aviation. It preserves and interprets Long Island's natural and historic heritage for the general public and school groups through exhibits and programs. The County has five affiliate museums: the Roslyn Fine Arts Museum, the Children's Museum, the Cradle of Aviation, the Holocaust Museum, and the Hewlett House. These museums are located in County owned properties and run by not-for-profit boards, for the benefit of County residents.

Golf

Golf consists of seven golf courses, three eighteen-hole courses at Eisenhower with a double ended driving range and four nine-hole courses, two with driving ranges and pro-shops, two without.



Historical Trend

PK - PARKS, RECREATION AND MUSEUMS					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS		-	100	-	-
BE - INVEST INCOME	-	706	43,015	15,000	45,000
BF - RENTS & RECOVERIES	4,369,625	1,221,799	2,172,813	1,122,000	1,490,000
BH - DEPT REVENUES	15,844,958	13,724,292	12,644,607	18,546,300	20,349,350
BI - CAP BACKCHARGES	-	-	-	-	-
BK - SERVICE FEES	1,529	-	-	-	-
IF - INTERFUND REVENUE	44,335,206	-	-	-	-
SA - STATE AID	980,981	-	-	-	-
TL - PROPERTY TAX	-	43,084,813	43,577,327	43,577,327	48,293,581
TX - SPECIAL TAXES	205,173	192,499	100,844	325,000	975,000
BG - REV OFFSET TO EXP	· <u>-</u>	-	-	250,000	250,000
Grand Total	65,737,472	58,224,109	58,538,706	63,835,627	71,402,931

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTER

	PK - PARKS, RECREATION AND MUSEUMS					
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
0 - ADMINISTRATION						
BE - INVEST INCOME	R0790 - INVESTMENT INCOME		706	43.015	45.000	45.000
	RU/90 - INVESTMENT INCOME	•	706	43,015	15,000	45,000
BF - RENTS & RECOVERIES						
	R0701 - CASH RECOVERY	-	-	-	-	-
	R0704 - RECVRY PRIOR YR APPR	5,341	39,539	4,127	112,000	300,000
	R0707 - RENT COUNTY PROPERTY	548,932	557,492	532,368	1,010,000	565,000
	R070R - AUDIT RECOVERY	-	-	3,680	-	-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	22,119	33,940	30,356	20,000	360,000
	R0813 - CONTRACTUAL SERVICES	-	-	-	-	250,000
	R0888 - REIMB EXPENSES IGT	7,501	39	400	-	25,000
	R9830 - ROOM RENTALS	-	-	-	-	-
	R9867 - FILM & ADVERT ACTIVITIES	39,770	40,390	13,750	140,800	50,000
IF - INTERFUND REVENUE						
	R1801 - TRSF FROM GENL FUND	44,335,206	-	-	-	-
SA - STATE AID						
	R1001 - REIMBURSED EXPEND	-	-	-	-	-
TL - PROPERTY TAX						
TE-FROFERTI TAX	R1201 - TAX LEVY COLLECTIONS	0	43084813	43577327	43,577,327	48,293,581
	MIZUI - IAA LLVI COLLECTIONS	U	75004013	-3377327	45,377,327	40,293,301
TX - SPECIAL TAXES						
	R1192 - HOTEL/MOTEL ROOM TAX	205,173	192,499	100,844	325,000	975,000
Grand Total		45,164,043	43,949,419	44,305,868	45,200,127	50,863,581



Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790	Title: Investment Income

Description:

The county invests its surplus cash each day in securities which are approved by its investment policy. These are cash investments such as CDs, Money Markets and interest bearing Checking Accounts. Currently, all County monies are being invested in interest bearing checking accounts and money market accounts. The primary source of surplus cash in this department is tax levy collections.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0707	Title: Rent County Property

Description:

This revenue is collected from the leasing or rental of County property. This particular revenue is derived from the lease of Silver Point Park property to the Silver Point Beach Club and the Sun and Surf Beach Club. The term of this lease expires on December 31, 2008.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R070R	Title: Audit Recovery

Description:

This revenue is derived from the recovery of expenses or revenue due to the County resulting from compliance audits.



Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from permits from park properties that do not have assigned responsibility centers. For Fiscal 2005 this revenue also captures anticipated summer camp revenue as this activity is new to the parks system.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0813	Title: Contractual Services

Description:

This revenue is derived from sponsorship and branding activity throughout the parks system.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0888	Title: Reimbursement Expenses IGT

Description:

This revenue was incorrectly assigned to this code. The revenue recorded was due to reimbursed expenses from Federal sources for a single emergency event. This revenue was related to a previous year snow storm and should have been recorded against revenue code FA R0901 –Reimbursed Expense.



Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9867	Title: Film & Advertising Activities

Description:

This revenue is derived from use and occupancy permits issued for television and film production activities. This code also captures revenue from various advertising agreements.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collections

Description:

This revenue represents tax revenues levied to finance services provided by the County Parks Fund.

Department: PK	
Fund: CPF	
Control Center: 10	
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel/Motel Room Tax

Description:

The hotel and motel occupancy tax is a 3% of the per diem rental fee for each room, provided, however, that such tax is not applicable to a permanent resident of such hotel and motel. As per Local Law No. 29-2000, the tax rate was increased to three percent (3%) effective September 1st, 2000. Of this new total, seventy-five percent (75%) is distributed to the County's General Fund by the Treasurer's Office. The remaining twenty-five (25%) is distributed as follows:

- (i) Planning (Tourism and Promotion-Long Island Convention & Visitors Bureau) 16.67%
- (ii) Recreation & Parks 5.25%
- (iii) Cultural Development 3.08%



The Department of Cultural Development is no longer in existence and the allotted revenue is being tracked by the department of Treasury. This department has since initiated the enactment of a county resolution to properly assign this revenue.

Starting in 2005, the LICVB will be receiving its share through Parks, Recreation and Museums Department.

PK - PARKS, RECREATION AND MUSEUMS						
Control CObject 20 - TECHNICAL SERVICE	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS						
	R0603 - FINES	-	-	100	-	-
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	4,095	104,124	19,885	-	-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	2,129	100		1,306,000	-
	R0809 - CONCESSIONS	1,472,542	1,327,527	762,545	-	-
	R0823 - GREENS FEES	4,844,814	-	-	-	-
	R0877 - BAILEY-ARBORTM FEES	4,552	200		-	-
	R0883 - MINIATURE GOLF	337,649	307,472	344,337	-	-
	R0888 - REIMB EXPENSES IGT	102,128	14,234	20,147	-	-
	R9844 - ATHLETIC FIELD FEES / CHARGES	-	-	-	-	-
	R9860 - GOLF CART FEES	799,474	-	-	-	-
	R9861 - DRIVING RANGE FEES	723,508	-	-	-	-
	R9864 - GOLF RESERVATION FEES	178,587	-	-	-	-
	R986A - BATTING CAGE FEES	93,506	95,632	117,677	-	-
Grand Total		8,562,983	1,849,289	1,264,691	1,306,000	-

Department: PK	
Fund: CPF	
Control Center: 20	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This revenue is derived from the collection of fines and penalties assessed for non compliance with use and occupancy permits.

Department: PK	
Fund: CPF	
Control Center: 20	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0809	Title: Concessions



Description:

This revenue is derived from contracts, management agreements and licensing agreements with various vendors that provide support services to the parks system such as professional golf services, special event coordination, snack and food services and upscale catering services. This revenue will be assigned as follows in 2005:

PK 30 - \$1,350,000 PK 40 - \$15,000 PK 61- \$265,000

Department: PK	
Fund: CPF	
Control Center: 20	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description:

This revenue is derived from the user fees collected at mini golf facilities in Eisenhower and Cantiague Parks. This revenue will be assigned to control center PK 30 in 2005.

Department: PK	
Fund: CPF	
Control Center: 20	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses IGT

Description:

This revenue was incorrectly assigned to this code. The revenue recorded was due to reimbursed expenses from Federal sources for a single emergency event. This revenue was related to a previous year snow storm and should have been recorded against revenue code FA R0901 –Reimbursed Expense.



Department: PK		
Fund: CPF		
Control Center: 20		•
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R986A	Title: Batting Cage Fees	

Description:

This revenue is derived from the user fees collected at the batting cage facility in Eisenhower Park. This revenue will be assigned to control center PK 30 in 2005.

PK - PARKS, RECREATION AND MUSEUMS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
30 - RECREATION SERVICES						
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	73,356	96,059	84,950	-	-
BH - DEPT REVENUES						
·	R0801 - MISC RECEIPTS	133,141	138,706	262,776	6,673,200	131,100
	R0808 - FEES	· -	(1,500)			
	R0809 - CONCESSIONS	92,234	62,638	(3,109)	-	1,350,000
	R0840 - SWIMMING POOLS	1,499,745	1,583,909	1,331,591	-	2,050,000
	R0841 - ICE RINKS	463,960	426,269	313,667	-	650,000
	R0845 - RENTAL OF EQUIPMENT	25,154	19,375	18,550	-	25,000
	R0849 - RENT OF ROLLER SKATES	22,996	24,842	34,170	-	35,000
	R0866 - MARINA WANTAGH	241,390	264,872	265,601	-	290,000
	R0879 - BEACH PARKING	234,860	202,881	187,947	-	260,000
	R0880 - CABANA RENTALS	811,500	818,875	809,525	-	1,095,000
	R0883 - MINIATURE GOLF	-		-	-	683,000
	R0886 - CAMPING FEES	276,042	257,146	279,456	-	316,000
	R0888 - REIMB EXPENSES IGT	-		-	-	-
	R0894 - SPECIAL SPORTS PROG	484,786	374,537	232,875	-	460,000
	R9800 - LIFESTYLE PROGRAMS	-	-	825	-	15,000
	R9805 - LEISURE PASS FEE	513,000	515,325	414,380	-	475,000
	R9828 - LAUNCHING RAMPS	59,864	69,980	58,400	-	76,500
	R9829 - TENNIS COURTS	40,554	40,074	33,443	-	50,000
	R9830 - ROOM RENTALS	24,504	24,123	12,515	-	25,250
	R9842 - PICNIC RESERVATION PERMITS	162661	174009	152735	-	214,650
	R9843 - SWIMMING PROGRAMS	73,230	86,493	161,419	-	485,000
	R9844 - ATHLETIC FIELD FEES / CHARGES	254,784	356,243	313,747	-	325,000
	R9862 - ALCOHOL PERMITS	26,425	24,885	23,345	-	31,250
	R986A - BATTING CAGE FEES		-	-	-	125,000
Grand Total		5,514,186	5,559,739	4,988,807	6.673.200	9,167,750

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from permits from park properties that do not have assigned responsibility centers. For Fiscal 2005 this revenue also captures anticipated summer camp revenue as this activity is new to the parks system.



Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is derived from recreation related contracts, management agreements and licensing agreements with various vendors that provide support services to the parks system.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0840	Title: Swimming Pools

Description:

This revenue is derived from user fees charged for the use of County swimming pools. Swimming pools are located at the following facilities:

Eisenhower Park –Aquatics Center Cantiague Park Christopher Morley Park Nickerson Beach Park North Woodmere Park Wantagh Park Whitney Pond Park

Department: PK		
Fund: CPF		
Control Center: 30		
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R0841	Title: Ice Rinks	



Description:

This revenue is derived from user fees charged for the use of County ice rinks. Ice rinks are located at Cantiague Park, Grant Park and Christopher Morley Park.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0845	Title: Rental of Equipment

Description:

This revenue is derived from rent charged for the use of mobile band wagons and show wagons. This equipment is used primarily by other municipalities, not for profit groups and special event organizers.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0849	Title: Rental of Roller Skates

Description:

This revenue is derived from rent charged for the use of ice skates. This revenue is generated at the following facilities:

Cantiague Park Grant Park Christopher Morley Park

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0866	Title: Marina Wantagh



Description:

This revenue is derived from user fees charged for docking at the Wantagh Marina.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0879	Title: Beach Parking

Description:

This revenue is derived from user fees charged for beach parking at Hempstead Harbor Beach Park and Nickerson Beach.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0880	Title: Cabana Rentals

Description:

This revenue is derived from user fees charged for the seasonal rental of cabanas, cabinettes, and cabana locks at Nickerson Beach.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description:

This revenue is derived from user fees charged for miniature golf at Eisenhower Park, Hempstead Harbor Park and Cantiague Park.



Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0886	Title: Camping Fees

Description:

This revenue is derived from user fees charged for campgrounds at Battle Row Campground and Nickerson Beach Campground.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0894	Title: Special Sports Program

Description:

This revenue is derived from user fees charged for sport team use of ice rink and aquatic facilities at Cantiague Park, Christopher Morley Park, Wantagh Park and the Aquatic Center at Eisenhower Park.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9800	Title: Lifestyle Programs

Description:

This revenue is derived from user fees charged for lifestyle and fitness programs offered at the Aquatic Center at Eisenhower Park.



Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fees

Description:

This revenue is derived from the sale of leisure passes at recreation facilities throughout the County.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9828	Title: Launching Ramps

Description:

This revenue is derived from user fees charged for boat launching ramps at Wantagh Park, Bay Park, Inwood Park and north Woodmere Park.

Department: PK		
Fund: CPF		
Control Center: 30		
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R9829	Title: Tennis Courts	

Description:

This revenue is derived from user fees charged for tennis courts at the following parks:

Cantiague Park
Cedar Creek Park
Cow Meadow Park
Eisenhower Park
Grant Park
Inwood Park
North Woodmere Park
Wantagh Park

Whitney Pond Park



Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9830	Title: Room Rentals

Description:

This revenue is derived from the rental of various rooms at the Aquatics Center, Cantiague Park, Cow Meadow Park Grant Park, Nickerson Beach, North Woodmere Park, and Wantagh Park.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9842	Title: Picnic Reservation Permit

Description:

This revenue is derived from user fees charged for day picnics at all County recreational facilities.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9843	Title: Swimming Programs

Description:

This revenue is derived from user fees charged for swimming lessons at the Aquatic Center, Cantiague Park, Christopher Morley Park, North Woodmere Park and Wantagh Park.



Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9844	Title: Athletic Field Fees / Charges

Description:

This revenue is derived from user fees charged for athletic field use at all County recreational facilities.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9862	Title: Alcohol Permits

Description:

This revenue is derived from user fees charged for allowing alcohol consumption at day picnics and other events at all County recreational facilities.

Department: PK	
Fund: CPF	
Control Center: 30	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R986A	Title: Batting Cage Fees

Description:

This revenue is derived from user fees charged for use of the batting cage located at Eisenhower Park.



PK - PARKS, RECREATION AND MUSEUMS						
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
40 - MUSEUMS						
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
40 - MUSEUMS & PRESERVES BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	58,452	27,621	4	-	-
	R0707 - RENT COUNTY PROPERTY	9,879	369,000	307,277	-	625,000
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	19,772	15,968	7,195	1,427,000	19,100
	R0809 - CONCESSIONS	6,895	-	-	-	15,000
	R0842 - OLD BETHAGE HIST VIL	348,842	454,609	377,080	-	475,000
	R0843 - MUSEUM OF NAT HISTRY	51,159	59,253	56,217	-	77,500
	R0877 - BAILEY-ARBORTM FEES	-	4,376	5,415	-	5,000
	R0881 - HISTORICAL MUSEUM	1,495	996	85	-	1,000
	R0882 - SANDS POINT PRESERVE	189,184	124,211	92,656	-	200,000
	R0886 - CAMPING FEES	300	500	200	-	1,000
	R0888 - REIMB EXPENSES IGT	30,492	353	1,719	-	-
	R9824 - WELWYN REVENUE	1,000	-	1,000	-	1,000
	R9830 - ROOM RENTALS	16,413	27,950	22,713	-	45,000
BG - REV OFFSET TO EXP						
	R2060 - MISCELLANEOUS	-	-	-	250,000	250,000
Grand Total		733,882	1,084,837	871,560	1,677,000	1,714,600

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0707	Title: Rental County Property

Description:

Revenue collected from the leasing or rental of County property. This particular revenue is derived from the Landmark Property Program located at the following preserves throughout the County:

Muttontown Preserve
Bailey Arboretum
Cedarmere Preserve
Jericho Historic Preserve
Sand Point Preserve
Tackapausha Preserve
Tiffany Creek Preserve
Welwyn Preserve
Shattuck Estate
Elderfield Preserve

The purpose of the Landmark Property Program is to provide a revenue source through the rental of landmark properties that can be used for refurbishment and maintenance activities required by the properties. The program is intended to be self funded.



Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from admissions to the African American Museum and from user's fees for various property use and photo permits at museum facilities.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is derived from anticipated contracts, management agreements and licensing agreements with various vendors that provide services to various museums.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0842	Title: Old Bethpage Historical Village

Description:

This revenue is derived from daily village admission fees and the Long Island Fair held each fall at Old Bethpage Village Restoration.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0843	Title: Museum Of Natural History



Description:

This revenue is derived from daily general admission fees at Garvies Point Nature Museum and Tackapausha Preserve Nature Museum.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0877	Title: Bailey – Arboretum Fees

Description:

This revenue is derived from daily general admission fees at Bailey Arboretum.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0881	Title: Historical Museum

Description:

This revenue is derived from daily general admission fees at historic museums including Cedarmere, Saddle Rock, Roslyn Grist Mill, the Wantagh Rail Road Station and the Elderfield facility.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0882	Title: Sands Point Preserve

Description:

This revenue is derived from daily general admission fees, the annual Medieval Festival, and special tours of the Sands Point Preserve.



Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0886	Title: Camping Fees

Description:

This revenue is derived from user fees charged for camping at various museum and preserve sites.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0888	Title: Reimburse Expenses IGT

Description:

This revenue was incorrectly assigned to this code. The revenue recorded was due to reimbursed expenses from Federal sources for a single emergency event. This revenue was related to a previous year snow storm and should have been recorded against revenue code FA R0901 –Reimbursed Expense.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9824	Title: Welwyn Revenue

Description:

This revenue is derived from miscellaneous permitted activities held at the Welwyn Preserve.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9830	Title: Room Rentals



Description:

This revenue is derived from the public rental of various rooms at Old Bethpage Village Restoration, the African American Museum and the Garvies Point Nature Museum.

Department: PK	
Fund: CPF	
Control Center: 40	
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2060	Title: Miscellaneous

Description:

This revenue is derived from the Cradle of Aviation Museum Agreement. Effective in 2004 the County was to be reimbursed for operating and maintenance expenses it paid on behalf of museum operations.

PK - PARKS, RECREATION AND MUSEUMS						
Control CObject 61 - GOLF OPERATIONS BF - RENTS & RECOVERIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
DI TRENTO U REGOVERIES	R0704 - RECVRY PRIOR YR APPR	240	-	10,666	-	-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	1,153	909	_	2,179,300	5,000
	R0809 - CONCESSIONS	-		-	-,,	265,000
	R0823 - GREENS FEES	-	4,305,633	4,083,766	6,000,000	6,275,000
	R0838 - GOLF PERMITS	-	-	220,520	-	250,000
	R0846 - DRVNG RNGE CANTIAGUE	-	-	41,362	-	-
	R0883 - MINIATURE GOLF	-	-	12,408	500,000	-
	R0888 - REIMB EXPENSES IGT	-	-	53,070		-
	R9805 - LEISURE PASS FEE	-	30	-	-	125,000
	R9860 - GOLF CART FEES	-	592,201	603,138	-	967,000
	R9861 - DRIVING RANGE FEES	-	668,664	672,477	300,000	1,485,000
	R9864 - GOLF RESERVATION FEES	-	185,426	200,518	-	285,000
Grand Total		1,392	5,752,862	5,897,924	8,979,300	9,657,000

Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from various activities of golf facilities that do not match assigned revenue subobject codes.



Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

This revenue is derived from anticipated contracts, management agreements and licensing agreements with various vendors that provide services to golf facilities. These services include food services, pro shop services, and golf teaching services.

Department: PK		
Fund: CPF		
Control Center: 61		
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R0823	Title: Greens Fees	

Description:

This revenue is derived from individual and group (outing) user fees for playing golf at the County's three eighteen-hole and four nine-hole golf courses.

Department: PK		
Fund: CPF		
Control Center: 61		
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R0838	Title: Golf Permits	

Description:

This revenue is derived from permits issued for special use of the County's golf facilities. By far the most significant permit issued has been for the *LI Classic* which is a PGA Champions Tour event held at the County's Eisenhower Park Red Course.



Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0846	Title: Driving Range Cantiague

Description:

This revenue is derived from user fees for the use of the driving range at Cantiague Park.

Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0883	Title: Miniature Golf

Description:

This revenue is derived from user fees charged for miniature golf at Eisenhower Park, Hempstead Harbor Park and Cantiague Park. For 2005 and future years miniature golf is being considered a recreational program rather than a golf program and will be budgeted in Control Center 30.

Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R0888	Title: Reimburse Expenses IGT

Description:

This revenue was incorrectly assigned to this code. The revenue recorded was due to reimbursed expenses from Federal sources for a single emergency event. This revenue was related to a previous year snow storm and should have been recorded against revenue code FA R0901 –Reimbursed Expense.

Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9805	Title: Leisure Pass Fee



Description:

This revenue is derived from the sale of leisure passes at recreation facilities throughout the County.

Department: PK	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9860	Title: Golf Cart Fees

Description:

This revenue is derived from user fees for both hand pull and motorized golf carts at all County golf facilities.

Department: PK		
Fund: CPF		
Control Center: 61		
Object Code: BH	Title: Departmental Revenues	
Sub-Object Code: R9861	Title: Driving Range Fees	

Description:

This revenue is derived from user fees for the use of the driving range at Eisenhower Park and North Woodmere Park.

Department: RE	
Fund: CPF	
Control Center: 61	
Object Code: BH	Title: Departmental Revenues
Sub-Object Code: R9864	Title: Golf Reservation Fees

Description:

This revenue is derived from user fees to secure specific tee times at the county's golf courses through the use of the golf telephone reservation system.



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2004	2002	2001	2001	2000	ORD		OF LAST
			(BH)	11/4/2004	7/8/2002	10/29/2001	8/20/2001	3/20/2000	FEES		CHANGE
ALCOHOLIC BEVERAGE PERMITS	CPF	PK-30	9862					\$ 35.00	\$ 25.00		98
ALCOHOLIC BEVERAGE TOTAL											
ARCHERY RESIDENTS	CPF	PK-30	0801					S 2.00	s 2.00		
NON-RESIDENT	CPF	PK-30	0801		\$ 5.00			2.00	2.00		
SENIOR,HANDICAP.,VOL. FIRE	CPF	PK-30	0801					\$ 1.00	\$ 1.00		
AUX POLICE & VETERANS TOURNAMENTS	CPF	PK-30	0801					\$ 1.00	\$ 1.00		
Teams - per team	CPF	PK-30	0801		s 50.00						
Individuals - per individual	CPF	PK-30	0801		\$ 10.00						
BAILEY ARBORETUM ADMISSIONS											
RESIDENTS	CPF	PK-20	0877					S 1.00	S 1.00		
NON-RESIDENTS	CPF	PK-20	0877					\$ 3.00	\$ 3.00		
SCHOOL GROUPS	CPF	PK-20	0877					\$ 3.00	\$ 3.00		
RESERVED MTG. FACILITY GROUP SITE FEE	CPF	PK-20 PK-20	0877 0877					\$ 25.00 \$ 25.00	\$ 25.00 \$ 25.00		
BATTING CAGE	CFF	FK-20	0077					3 23.00	3 23.00		
INDIVIDUAL	CPF	PK-20	986A					\$ 3.00	\$ 3.00		
TEAM	CPF	PK-20	986A					\$ 40.00	\$ 40.00		
HEMPSTEAD HARBOR BEACH DAILY - RESIDENT	CPF	PK-30	0879					\$ 5.00	\$ 4.00		91
DAILY - NON-RESIDENT	CPF	PK-30	0879					\$ 17.00	\$ 15.00		91
SEASON STICKER											
RESIDENTS SENIORS HANDICAR VOLUME	CPF	PK-30	0879					\$ 50.00 \$ 25.00	\$ 25.00		94
SENIORS, HANDICAP., VOL FIRE, AUX. POLICE & VETERANS	CPF	PK-30 PK-30	0879 0879					\$ 25.00 \$ 25.00	\$ 15.00 \$ 15.00	-	94 94
PROPRIETARY BUS	CPF	PK-30	0879					\$ 40.00	\$ 35.00		94
NON-PROFIT BUS	CPF	PK-30	0879					\$ 25.00	\$ 20.00		94
NASSAU BEACH DAILY - RESIDENT	CPF	PK-30	0879					\$ 6.00	\$ 4.00		91
DAILY - RESIDENT DAILY- NON-RESIDENT	CPF	PK-30 PK-30	0879					\$ 6.00 \$ 17.00	\$ 4.00		91
SEASON STICKER	CPF	PK-30	0879					17.00	15.00		
RESIDENTS	CPF	PK-30	0879					\$ 75.00			91
SENIORS, HANDICAP., VOL FIRE, AUX. POLICE & VETERANS	CPF	PK-30 PK-30	0879 0879					\$ 37.50 \$ 37.50	\$ 20.00 \$ 20.00		91 91
PROPRIETARY BUS	CPF	PK-30 PK-30	0879					\$ 37.50 \$ 40.00	\$ 20.00 \$ 35.00		91
NON-PROFIT BUS	CPF	PK-30	0879					\$ 25.00	\$ 20.00		94
*15 VISITS											
SURF FISHING PERMIT DOG RUN PERMIT	CPF	PK-30 PK-30	0879 0879		\$ 25.00 \$ 25.00						
BEACH PARKING TOTAL		FK-30	00/9		3 23.00						
CABANA RENTALS											
LOTTERY ENTRY FEE	CPF	PK-30	0880	6 2 025 00	\$ 25.00			6 1 500 00	é 1200.00		0.1
CABANAS CABINETTE	CPF	PK-30 PK-30	0880 0880	\$ 2,035.00 \$ 650.00				\$ 1,500.00 \$ 575.00			91 91
CABANA LOCKS	CPF	PK-30	0880	ψ 050.00				\$ 5.00	\$ 5.00		91
CABANA TOTAI											
BATTLE ROW CAMPGROUND											
CLUB GROUP - RESIDENTS CLUB-NON-RESIDENTS	CPF	PK-30 PK-30	0886 0886					\$ 7.50 \$ 10.00	\$ 5.00 \$ 7.50		91 91
TENT SITES - RESIDENTS	CPF	PK-30	0886					\$ 8.50	\$ 6.25		91
TENT SITE - NON-RESIDENTS	CPF	PK-30	0886					\$ 11.00	\$ 8.75		91
PAD SITES - RESIDENTS	CPF	PK-30	0886 0886					\$ 10.00			91
PAD SITES - NON-RESIDENTS PAD SITES -(ELEC) RESIDENTS	CPF	PK-30 PK-30	0886					\$ 15.00 \$ 15.00	\$ 11.25 \$ 10.00		91 91
PAD SITES - (ELEC)NON-RES.	CPF	PK-30	0886					\$ 20.00	\$ 15.00		91
Campsite Late Registration Fee	CPF	PK-30	0886		\$ 10.00						
Camping Air Conditioning Fee (per day)	CPF	PK-30 PK-30	0886 0886		\$ 2.00			s 5.00	\$ 3.75		91
DUMPING FEE ROAD MAP	CPF	PK-30 PK-30	0886					\$ 5.00 \$ 1.50			71
POST CARD	CPF	PK-30	0886					\$ 0.30			
NASSAU BEACH CAMPGROUND											
SUMMER SEASON CAMPSITE - RESIDENTS	CPF	PK-30	0886					s 20.00	\$ 17.50		91
CAMPSITE - RESIDENTS CAMPSITE- NON-RESIDENTS	CPF	PK-30	0886					\$ 25.00	\$ 17.50		91
TENT CAMPING - RESIDNET	CPF	PK-30	0886					\$ 10.00	\$ 6.25		91
TENT CAMPING - NON-RESIDENT	CPF	PK-30	0886		e 10.0°			\$ 15.00	\$ 8.75		91
Campsite Late Registration Fee Camping Air Conditioning Fee (per day)	CPF	PK-30 PK-30	0886 0886		\$ 10.00 \$ 2.00						1
OFF-SEASON		30	0000		2.00						
CAMPSITE- RESIDENTS	CPF	PK-30	0886					\$ 15.00	\$ 10.00		91
CAMPSITES - NON-RESIDENTS	CPF	PK-30	0886					\$ 20.00 \$ 7.50	\$ 15.00 \$ 5.00		91
HARD SURFACE PARKING - RESIDENT HARD SURFACE PARKING - NON-RES.	CPF	PK-30 PK-30	0886 0886					\$ 7.50 \$ 10.00	\$ 5.00 \$ 7.50	-	91 91
TENT SITES - RESIDENTS	CPF	PK-30	0886					\$ 8.50	\$ 5.00		91
TENT SITES - NON-RESIDENTS	CPF	PK-30	0886					\$ 11.00	\$ 7.50		91
DUMPING FEE	CPF	PK-30	0886					\$ 5.00			91 91
YOUTH GROUP TENT CAMPING *BASED ON LOCATION	CPF	PK-30	0886					\$ 25.00	\$ 6.25		71



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	FUND	DIVISION	REVENUE ACCOUNT	ORD 79 2004	ORD 86 2002	ORD 207 2001	Ord 132 2001		RD 46B 2000	1998 ORD	UNIT	YEAR OF LAST
			(BH)	11/4/2004	7/8/2002	10/29/2001	8/20/2001	3/2	20/2000	FEES		CHANG
ATHLETIC FIELDS												
NC DRP SOFTBALL LEAGUES												4
NIGHT DIVISION/DIVISION #1	CPF	PK-30	9844					\$	630.00	\$ 440.00		94
NON-LIGHTED	CPF	PK-30	9844					\$	375.00	\$ 315.00		91
NON-NC DRP TEAM REG.	own	DV 40	0011						10.00			
ADULT YOUTH	CPF	PK-30	9844					\$	40.00	\$ 35.00		98
	CPF	PK-30	9844					\$	22.50	\$ 17.50		98
SPECIAL ONE DAY PERMIT	CPF	PK-30	9844					\$	30.00	\$ 25.00		94
SOFTBALL FIELD USE	one	P47 40	0011						45.00			
NON-LIGHTED	CPF	PK-30	9844					\$	15.00	\$ 10.00		98
LIGHTED - ADULT	CPF	PK-30	9844					\$	60.00	\$ 50.00		98
LIGHTED - YOUTH	CPF	PK-30	9844					\$	50.00	\$ 40.00		98
FIELD & COURT USE												
NON-LIGHTED	CPF	PK-30	9844					\$	15.00	\$ 10.00		98
LIGHTED - 3 HOUR	CPF	PK-30	9844					\$	60.00	\$ 50.00		98
LIGHTED - 2 HOUR	CPF	PK-30	9844					\$	45.00	\$ 35.00		91
OPEN SPACE	CPF	PK-30	9844					\$	175.00	\$ 150.00		94
Eisenhower Park Ballfields	_											+
Special event permits: a \$100 non-refundable fee	_							1		l	 	+
	CPF	PK-30			\$ 80.00			1			1	+
Lighting fees for 2-1/4 hour sessions	CPF	PK-30 PK-30						-		1	1	+
Lighting fees for 2 hour sessions	CPF				\$ 65.00 \$ 5.00			-		 	 	+
Youth leagues per session	CPF	PK-30			\$ 5.00					 	 	+
Permit Fees Sanior softball (non peak hours) per session	CPF	PK-30			\$ 10.50					 	 	+
Senior softball (non peak hours) per session								-			 	+
Non resident league per session	CPF	PK-30			\$ 30.00			-			 	+
Lights 2-1/4 hour session	CPF	PK-30			\$ 160.00			-			 	+
MITCHEL ATHLETIC COMPLEX STADIUM								1			1	
Track meet set up (6 hours)	GRT	PK-30			\$ 600.00			1			1	
Lights per hr	GRT	PK-30			\$ 65.00						 	+
High Jumps	GRT	PK-30			\$ 25.00						<u> </u>	+
Pole Vault	GRT	PK-30			\$ 25.00							+
Hurdles	GRT	PK-30			\$ 25.00							+
											-	
Steeple Chase	GRT	PK-30			\$ 25.00							+
Starting Blocks	GRT	PK-30			\$ 25.00							+
T	anm	DAY AC										4
Football, Lacrosse, Soccer	GRT	PK-30			\$ 800.00							
Additional Charges for lights - per hour	GRT	PK-30			\$ 85.00							
Charges for Locker rooms	GRT	PK-30			\$ 25.00							
Charges for Training rooms	GRT	PK-30			\$ 25.00							
Tournament Fee (8am - 6pm)	GRT	PK-30			\$ 500.00							
Field Lining	GRT	PK-30										
Soccer	GRT	PK-30			\$ 475.00							
Softball/Baseball	GRT	PK-30			\$ 75.00							
Football	GRT	PK-30			\$ 575.00							
Track & Field Sectors												
Hammer, discus, shot put, javelin	GRT	PK-30			\$ 25.00							
Locker rooms	GRT	PK-30			\$ 25.00							
Dragging Field (twice)	GRT	PK-30			\$ 30.00						ļ	
Night Fee (6pm - 11pm)	GRT	PK-30			\$ 600.00							
Field Fees - NO LIGHTS												
Baseball - 2-1/2 hours	GRT	PK-30			\$ 45.00							
Softball - 2-1/2 hours	GRT	PK-30			\$ 45.00			$oxed{oxed}$				
Soccer - 2 hours	GRT	PK-30			\$ 45.00			$ldsymbol{ldsymbol{f L}}$				
North Fields - 2 hours	GRT	PK-30			\$ 30.00							
								\bot				
Field Fees - LIGHTS											1	T
Baseball - 2-1/2 hours	GRT	PK-30			\$ 90.00							T
Softball - 2-1/2 hours	GRT	PK-30			\$ 90.00							T
Soccer - 2 hours	GRT	PK-30			\$ 90.00							
North Fields - 2 hours	GRT	PK-30	i i		\$ 90.00						1	1
Mitchel Athletic Complex								$ldsymbol{ldsymbol{f L}}$				
Training Room - per hour	GRT	PK-30			\$ 25.00			ᆫ				
Classroom - per hour	GRT	PK-30			\$ 25.00			\bot				
Television	GRT	PK-30			\$ 25.00							
VCR	GRT	PK-30			\$ 25.00			L				
Sound	GRT	PK-30			\$ 25.00			L				
												T
MITCHEL PARK												1
OVAL USE							1					1
NON-LIGHTED	GRT	GRT-89	9845					\$	200.00	\$ 100.00	1	98
LIGHTED	GRT	GRT-89	9845					S	300.00		t	98
	OAT	51(1 0)	70.13				†	_	200.00	- 200.00	l	1 /
TRACK AND FIELD USE												
TRACK AND FIELD USE NON-LIGHTED	GRT	GRT-89	9845					s	200.00	\$ 100.00		
TRACK AND FIELD USE NON-LIGHTED LIGHTED	GRT GRT	GRT-89 GRT-89	9845 9845					\$ \$	200.00			98



LEGISLATIVE AUTHORITY HISTORY FOR PARKS FEES

FEE NAME	EUND	DIVICION	REVENUE	-	ORD 79	ORD 86	ORD 207	Ord 132		ORD 46B		1998	UNIT	YEAR		
FEE NAME	FUND	DIVISION	ACCOUNT		2004	2002	2001	2001		2000		ORD	UNII	OF LAST		
			(BH)	1	1/4/2004	7/8/2002	10/29/2001	8/20/2001	3	/20/2000		FEES		CHANGE		
ICE HOCKEY PROGRAMS																
WINTER REGISTRATION																
CLASS A DIVISION(ALL STAR LG)	CPF	PK-30 PK-30	0841 0841	\$	640.00 450.00				\$	540.00 350.00		540.00 350.00				
CLASS B DIV. (ALL STAR LG) GLASS B DIV. (RECREATION LG)	CPF	PK-30 PK-30	0841	\$	450.00 250.00				\$	200.00		200.00				
CLASS C DIV. (BEGINNERS CLINIC)	CPF	PK-30	0841	\$	175.00				\$	150.00		150.00				
PROFESSIONAL HOCKEY PRACTICE			0011	-					_		Ť					
RESIDENTS (NOT-TO-EXCEED)	CPF	PK-30	0841	\$	6.00				\$	5.00	\$	5.00				
NON-RESIDENTS(NOT-TO EXCEED)	CPF	PK-30	0841	\$	8.00				\$	7.00	\$	7.00				
EXHIBITION GAMES																
RESIDENTS ADULTS	CPF	PK-30	0841	\$	11.00				¢	10.00	\$	10.00				
CHILDREN	CPF	PK-30 PK-30	0841	\$	8.00				S	7.50		5.00				
SENIORS.HANDICAP., VOL FIRE	CPF	PK-30	0841	S	6.00				S	5.00		2.50				
AUX.POLICE & VETERANS	CPF	PK-30	0841	\$	6.00				S	5.00	\$	2.50				
NON-RESIDENTS																
ADULTS	CPF	PK-30	0841						\$	15.00		15.00				
CHILDREN	CPF	PK-30	0841						\$	10.00		10.00				
TOURNAMENT ENTRANCE FEE PER TEAM	CPF	PK-30	0841						\$	200.00	\$	200.00		91 91		
ICE SKATING RINKS ADMIS. PUB SESSIONS RESIDENTS				-					\vdash		\vdash			91		
ADULTS ADULTS	CPF	PK-30	0841	S	5.50				\$	5.00	\$	4.00		91		
CHILDREN	CPF	PK-30	0841	\$	3.50				\$	3.00		2.00		/1		
SENIORS,HANDICAP.,VOL FIRE	CPF	PK-30	0841	\$	3.00				\$	2.50	+	1.00		91		
AUX.POLICE & VETERANS	CPF	PK-30	0841	S	3.00				\$	2.50		1.00		91		
ADMIS PUB SESSIONS NON-RESID.														94		
ADULTS		PK-30	0841	\$	12.00				\$	10.00		9.00		91		
CHILDREN	CPF	PK-30	0841	\$	8.00				\$	6.00	_	4.50				
SPEC. SKATING PRG. PER SESSION	CPF	PK-30	0841 0841	\$	20.00				\$	15.00 40.00	\$	10.00				
TICKET BOOKS(20 PER BOOK) ADULT ADMISS-2 TICKETS PER SESS.	CPF	PK-30	0841						3	40.00	2	30.00				
CHILD ADMISS-1 TICKET PER SESS.																
SENIORS,HANDICAP.,VOL FIRE											H					
AUX. POLICE & VETERANS																
1 TICKET PER SESSION														98		
LOCKER KEY REPLACEMENT	CPF	PK-30	0841						\$	5.00		5.00		98		
SKATE BOX LOCKER	CPF	PK-30	0841						\$	0.25		0.25		98		
SKATE RENTAL	CPF	PK-30	0841						\$	4.00		3.00				
SKATE SHARPENING	CPF	PK-30	0841						\$	7.00		5.00		00		
GENERAL SKATES CHARTERS	CPF	PK-30	0841						\$	7.00	\$	3.00		98 98		
INDOOR RINKS									-					98		
PROPRIETARY	CPF	PK-30	0841	\$	325.00				s	295.00	\$	225.00		70		
NON-PROFIT ORGANIZATIONS	CPF	PK-30	0841	\$	285.00				\$	230.00		175.00		98		
EARLY BIRD MULTIPLE RATES	CPF	PK-30	0841	\$	230.00				\$	190.00		145.00		98		
OUTDOOR RINKS																
PROPRIETARY	CPF	PK-30	0841						\$	235.00		180.00				
NON-PROFIT ORGANIZATIONS	CPF	PK-30	0841						\$	175.00	\$	135.00		98		
PROFESSIONAL SKATING INSTRUCTION														98		
GENERAL GROUP INSTRUCTION									-					70		
ADULTS(PER LESSON SESSION)	CPF	PK-30	0841						s	115.00	\$	90.00		98		
CHILDREN(PER LESSON SESSION)	CPF	PK-30	0841						\$	90.00	\$	75.00				
SPECIAL GROUP INSTRUCTION											Ė					
NON-PROFIT ORG.(PER PERSON)	CPF	PK-30	0841						\$	65.00	\$	50.00				
MINIMUM 15 PEOPLE/FEE INCLUDES	CPF	PK-30	0841						_		L			98		
ADMISSION CHARGE TO RINK	CPF	PK-30	0841	_					<u> </u>		₩			98		
PRIVATE LESSONS((exc. RINK ADMISSIONS) PROFESSIONAL(PER 1/2 HOUR)	CPF	PK-30	0841	-					4	32.50	e	25.00		98		
STAFF PRO (PER 1/2 HOUR)	CPF	PK-30 PK-30	0841					\$ 60.00	\$	20.00		15.00		70		
ICE DANCING INSTRUCTION		30	5571					- 00.00	Ť	20.00	,	15.00				
PROFESSIONAL(PER 1/2 HOUR)	CPF	PK-30	0841						\$	37.00	\$	27.00				
FEE DOES NOT INCLUDE ADMISSION									L		Ľ					
CHARGE TO RINK														98		
ICE SKATING TOTAL											Ľ					
LEISURE PASS (VALID 3 YEARS)	-								Ļ		L					
RESIDENT(13 & OLDER)	CPF	PK	9805	-					\$	15.00	\$	10.00				
LEISURE PASS- HOTEL/MOTEL PASSPORT LEISURE PASS TOTAL	-		9805	-					\vdash	\$1,500.00	┢			-		
MARINA - DOCKING				-					\vdash		\vdash			-		
DAILY DOCKING - RESIDENTS									H		H					
Entry fee for the lottery	CPF	PK-30				\$ 25.00			\vdash		т					
Daily dockage per foot - residents	CPF	PK-30				\$ 1.50			Π		Г					
Daily dockage per foot - non-resident	CPF	PK-30				\$ 2.00					L					
Seasonal docking - residents	CPF	PK-30				\$ 55.00										
Minimum	CPF	PK-30				\$ 1,210.00			$ldsymbol{ldsymbol{ldsymbol{eta}}}$					95		
Annual Boat Trailer Sticker	CPF	PK-30				\$ 50.00			<u> </u>		<u> </u>			95		
COMMON WATER ONLY	CDF	DIZ 20	0000						6	15.00	6	1100		95		
BOATS UNDER 21 FT.	CPF	PK-30 PK-30	0866 0866	_					\$	15.00 23.00	\$	14.00 21.00		95 95		
		PK-50	U800					-	3	23.00	\$	21.00		95 95		
BOATS OVER 21 FT.																
BOATS OVER 21 FT. ELECTRIC AND WATER		PK-30	0866						\$	28.00	\$	26.00		/3		
BOATS OVER 21 FT. ELECTRIC AND WATER BOATS UP TO 24 FT.	CPF	PK-30 PK-30	0866 0866						\$	28.00 38.00		26.00 34.00		,,,		
BOATS OVER 21 FT. ELECTRIC AND WATER	CPF	PK-30 PK-30 PK-30									\$			73		



FEE NAME	FUND	DIVISION	REVENUE	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2004	2002	2001	2001	2000	ORD		OF LAST
			(BH)	11/4/2004	7/8/2002	10/29/2001	8/20/2001	3/20/2000	FEES		CHANGE
DAILY DOCKING - NON-RESIDENTS											95
COMMON WATER ONLY	CPF										95
BOATS UNDER 21 FT.	CPF	PK-30	0866					\$ 55.00	\$ 50.00		95
BOATS OVER 21 FT.	CPF	PK-30	0866					\$ 70.00	\$ 60.00		
*PER FOOT FEE											
ELECTRIC AND WATER											95
BOATS UP TO 24 FT.	CPF	PK-30	0866					\$ 55.00	\$ 50.00		95
BOATS OVER 24FT. UP TO 32 FT.	CPF	PK-30	0866					\$ 75.00	\$ 68.00		
BOATS OVER 32 FT.	CPF	PK-30	0866					\$ 85.00	\$ 75.00		95
SEASONAL DOCKAGE											95
SLIPS WITH COMMON WATER	CPF	PK-30									
PER FOOT	CPF	PK-30	0866					\$ 40.00	\$ 35.00		
MINIMUM	CPF	PK-30	0866					\$ 600.00			98
SLIPS WITH WATER AND ELECTRIC											98
PER FOOT	CPF	PK-30	0866					\$ 50.00	\$ 45.00		98
MINIMUM	CPF	PK-30	0866					\$ 1,100.00	\$ 975.00		98
*PER FOOT FEE	CII	1 K-30	0000					\$ 1,100.00	\$ 775.00		76
MARINA - LAUNCHING RAMPS			1								-
	CPF	DIZ 20	9828			ļ		\$ 40.00	\$ 30.00		
RESIDENT ANNUAL PERMIT		PK-30							4 60100		
COMMERCIAL ANNUAL PERMIT	CPF	PK-30	9828	1		 	1	\$ 400.00	\$ 350.00		ļ
RESIDENT DAILY PERMIT	CPF	PK-30	9828	1				\$ 20.00	\$ 15.00		-
COMMERCIAL & NON-RES. PERMIT	CPF	PK-30	9828					\$ 100.00	\$ 50.00		1
MARINA TOTAL											
MINIATURE GOLF						ļ					98
BASIC MINIATURE GOLF(HEMP.HARBOR)											
RESIDENTS	CPF	PK-30	0883					\$ 2.00	\$ 2.00		
NON-RESIDENTS GUESTS	CPF	PK-30	0883					\$ 4.00	\$ 4.00		
SENIORS,HANDICAP.,VOL FIRE	CPF	PK-30	0883					\$ 1.00	\$ 1.00		
AUX. POLICE & VETERANS	CPF	PK-30	0883				İ	\$ 1.00	\$ 1.00		91
DELUXE MINIATURE GOLF (ESN PK MAX CHG)	CPF	PK-20	0883	\$ 7.00		1		\$ 6.00	\$ 5.00		91
DELUXE MINI GOLF TOTAL								3.00	2.00		1
DELCAE MINI GOLF TOTAL			 	1		1					†
MUSEUM FACILITIES			 								†
NATURE MUSEUMS (Garvies & Tackapausha			l	1		1				-	†
	CDE	DV 40	0842	1		 	-	e 200	¢ 1.00		+
General Admission	CPF	PK-40	0843	1	6 100	 	-	\$ 2.00	\$ 1.00		1
Children 5-12 (4-14 years old) + Tackapausha	CPF	PK-40	0843	1	\$ 1.00	I	-	\$ 1.00	\$ 0.50		
Dingy Rack Rental - Seasonal	CPF	PK-40	0843	1	\$ 80.00			\$ 60.00	\$ 60.00		-
NATURE MUSEUMS TOTAL			ļ			-					ļ
OLD BETHPAGE VILLAGE			ļ	1							
General Admission-Adult -	CPF	PK-40	0842		\$ 7.00			\$ 6.00	\$ 6.00		
Children 5-12 yrs./Handicapped - (4-14 years old)	CPF	PK-40	0842		\$ 5.00			\$ 4.00	\$ 4.00		
Res. Senior/Vol/AmbCorps./NC Vol Frftr.	CPF	PK-40	0842		\$ 5.00			\$ 4.00	\$ 4.00		
Aux Pol. & A225 Veterans	CPF	PK-40	0842		\$ 5.00			\$ 4.00	\$ 4.00		
Groups											
Church use fee	CPF	PK-40	0842		\$ 200.00			\$ 150.00	\$ 150.00		
Educational Groups	CPF	PK-40	0842		\$ 4.00			\$ 3.00	\$ 3.00		
Non-Educational Groups	CPF	PK-40	0842								
Adults	CPF	PK-40	0842		\$ 5.00			\$ 4.00	\$ 4.00		
Children 5-12 yrs - (4-14 years old).	CPF	PK-40	0842		\$ 4.00			\$ 3.00	\$ 3.00		
Interpret Maint. Staff Srvcs.	CPF	PK-40	0842				İ	\$ 50.00	\$ 50.00		1
Interpret Vehicle Use	CPF	PK-40	0842					\$ 75.00	\$ 75.00		1
LONG ISLAND FAIR			33.2	1		t	 	. 75.50	. 75.50		1
Adult	CPF	PK-40	0842			 		\$ 10.00	\$ 8.00		†
Children 5-12 yrs./Handicapped	CPF	PK-40	0842			1		\$ 5.00	\$ 5.00	-	+
	CPF	PK-40 PK-40	0842	1		1			\$ 5.00		1
Res. Senior/Vol/AmbCorps./NC Vol Frftr.	CPF			1			-	\$ 5.00 \$ 5.00			+
Aux Pol. & A225 Veterans	Crr	PK-40	0842	1		-		g 5.00	\$ 5.00	-	+
Friends for LI Heritage (only a 10% discount)	CDE	DIZ 40	00.42	-	e 000	-			6 400	-	-
Adult	CPF	PK-40	0842	1	\$ 9.00	1	-		\$ 4.00		0.1
Children 5-12 yrs./Handicapped (4-14 years old)	CPF	PK-40	0842	1	\$ 4.00			ļ	\$ 2.50		91
Res. Senior/Vol/AmbCorps./NC Vol Frftr.	CPF	PK-40	0842	1					\$ 2.50		
Aux Pol. & A225 Veterans	CPF	PK-40	0842		\$ 4.00	ļ			\$ 2.50		91
LONG ISLAND FAIR TOTAL			<u> </u>								
SANDS POINT PRESERVE											
Gen. Admission											
Adults/Children (13 & older)	CPF	PK-40	0882					\$ 2.00	\$ 1.00		
									100		İ
Medieval Festival	CDE	PK-40	0882		\$ 7.00		İ	\$ 6.00	\$ 5.00		1
Medieval Festival Adults	CPF		0882		\$ 4.00	1		\$ 3.00	\$ 3.00		
		PK-40						- 5.00	- 5.00		1
Adults Children 5-12 yrs.(4-14 years old)	CPF	PK-40	0882								1
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour	CPF							\$ 500	\$ 500		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only	CPF	PK-40	0882					\$ 5.00	\$ 5.00 \$ 4.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr.	CPF							\$ 5.00 \$ 4.00	\$ 5.00 \$ 4.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours	CPF CPF CPF	PK-40 PK-40	0882 0882					\$ 4.00	\$ 4.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A.	CPF CPF CPF	PK-40 PK-40 PK-40	0882 0882 0882					\$ 4.00 \$ 1.00	\$ 4.00 \$ 1.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B.	CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882					\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B. C.	CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882					\$ 4.00 \$ 1.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B.	CPF CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882 0882 0882		\$ 6.00			\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B. C. Admission to Wedgwood Collection Group	CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882 0882 0882 0882		\$ 6.00 \$ 5.00			\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B. C. Admission to Wedgwood Collection Group Admission to Falaise Estate	CPF CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882 0882 0882					\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B. C. Admission to Wedgwood Collection Group Admission to Falaise Estate	CPF CPF CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882 0882 0882 0882		\$ 5.00			\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		
Adults Children 5-12 yrs.(4-14 years old) Falaise Tour Adults Only Groups, Sr. Special Tours A. B. C. Admission to Wedgwood Collection Group	CPF CPF CPF CPF CPF CPF CPF	PK-40 PK-40 PK-40 PK-40 PK-40 PK-40 PK-40 PK-40	0882 0882 0882 0882 0882 0882 0882 0882		\$ 5.00 \$ 6.00			\$ 4.00 \$ 1.00 \$ 2.00	\$ 4.00 \$ 1.00 \$ 2.00		



FEE NAME	FUND	DIVISION	REVENUE		ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	
			ACCOUNT	2004	2002	2001	2001	2000	ORD		OF LAST
			(BH)	11/4/2004	7/8/2002	10/29/2001	8/20/2001	3/20/2000	FEES		CHANGE
ROOM RENTAL -ALL MUSEUM FACILITIES	ome	WY 10									
Room I (small) per hour	CPF	PK-40 PK-40	9830 9830		\$ 20.00 \$ 30.00			\$ 15.00 \$ 25.00	\$ 15.00 \$ 25.00		
Room II (medium) per hour Room III(large) per hour	CPF	PK-40	9830		\$ 50.00			\$ 25.00 \$ 30.00			
EDUCATIONAL PROGRAMS	CII	1 K-40	7030		\$ 50.00			30.00	3 30.00		
ALL MUSEUM FACILITIES											
Educational Groups Programs I	CPF	PK-40	0842					\$ 25.00			
Educational Groups Programs II	CPF	PK-40	0842					\$ 35.00			
Spec. Educ. Prg.I	CPF	PK-40	0842					\$ 5.00	\$ 5.00		
Spec. Educ. Prg.II	CPF	PK-40 PK-40	0842 0842					\$ 10.00 \$ 15.00	\$ 10.00 \$ 15.00		
Spec. Educ. PrgIII Spec. Educ. Prg.IV	CPF	PK-40 PK-40	0842					\$ 20.00	\$ 20.00		
Spec. Educ. Prg.V	CPF	PK-40	0842					\$ 25.00	\$ 25.00		
Educ. Group Pgrms.III	CPF	PK-40	0842					\$ 45.00			
SPECIAL EVENTS											
(Other than L.I.Fair)											
Adults	CPF	PK-40	0842					\$ 7.00			
Children 5-12 yrs./Handicapped	CPF	PK-40	0842					\$ 4.50			94
Res. Senior/Vol/AmbCorps_/NC Vol Frftr.	CPF	PK-40 PK-40	0842 0842					\$ 4.50 \$ 4.50			98 98
Aux Pol. & A225 Veterans PARKING (Special Group Day Permit)	CPF	PK-40 PK-40	0842					\$ 1.00	\$ 1.00		98
FARRING (Special Group Day Fermin)	CFF	FK-40	0042					3 1.00	3 1.00		98
PICNIC RESERVATION PERMIT											70
Shelter Fee	CPF	PK-30	9842					\$ 80.00	\$ 75.00		98
Up to 100	CPF	PK-30	9842					\$ 45.00	\$ 40.00		98
101 to 250	CPF	PK-30	9842					\$ 90.00	\$ 80.00		98
251 to 500	CPF	PK-30	9842					\$ 165.00	\$ 150.00		98
500 to 1000	CPF	PK-30	9842	l			l	\$ 500.00	\$ 450.00		1
EISENHOWER PARK	-	WW									98
"A" AREAS "B" AREAS	CPF	PK-30	9842 9842					\$ 55.00 \$ 75.00	\$ 50.00	-	ļ
	CPF	PK-30									
"C" AREAS Non-Resident Vehicle Permit	CPF	PK-30 PK-30	9842 9842		\$ 10.00			\$ 90.00 \$ 4.00		-	1
Fee for picnic reservation permit	CPF	PK-30 PK-30	9842		\$ 10.00			y 4.00	y 3.00		
Picnic Area Service Vehicle Permit	CPF	PK-30	9842		Ψ 1.00			\$ 70.00	S 60.00		91
PICNICS TOTAL			70.2								91
RADIO CONTROL FLYERS											91
RESIDENT PERMITS	CPF	PK-30	0801					\$ 20.00	\$ 20.00		91
NON-RESIDENT PERMITS	CPF	PK-30	0801					\$ 40.00	\$ 40.00		91
RIFLE AND PISTOL RANGE											91
RESIDENTS- ADULTS	GRT	GRT-89	0836					\$ 7.00			91
- YOUTHS	GRT	GRT-89	0836					\$ 3.50			91
NON-RESIDENTS - ADULTS - YOUTH	GRT	GRT-89	0836 0836					\$ 15.00 \$ 8.00	\$ 12.00 \$ 6.00		91
SENIORS,HANDICAP.,VOL.FIRE	GRT	GRT-89	0836					\$ 3.50			91
AUX. POLICE & VETS	GRT	GRT-89	0836					\$ 3.50			91
RESIDENT CLUBS	GRT		0836					\$ 20.00			91
JUNIOR CLUBS	GRT	GRT-89	0836					\$ 10.00	\$ 8.00		
NON-RESIDENT CLUBS	GRT	GRT-89	0836					\$ 70.00			
AGENCIES - N.C. LAW ENFORCEMENT	GRT	GRT-89	0836					\$ 32.50			91
-NON-N.C.LAW ENFOR.	GRT	GRT-89	0836					\$ 80.00			91
-NON-N.C. BUSINESS LOCKER RENTALS	GRT	GRT-89	0836					\$ 55.00 \$ 22.00			
*BASED ON NUMBER OF PEOPLE	GRT	GRT-89	0836					\$ 22.00	\$ 22.00		91 91
CLASSROOM RENTALS	GRT	GRT-89	0836								91
RESIDENT	GRT	GRT-89	0836					\$ 16.25	S 12.50		91
NON-RESIDENT	GRT	GRT-89	0836					\$ 55.00	\$ 40.00		91
MERCHANDISE											91
AMMUNITION - 22 CALIBER	GRT	GRT-89	0836					\$ 5.50			
- 38 CALIBER	GRT	GRT-89	0836					\$ 20.00			
- 9mm - 50 ROUND BOX	GRT	GRT-89	0836					\$ 20.00	\$ 16.00		ļ
TARGETS - REGULAR	GRT		0836			 		\$ 0.15 \$ 15.00		-	-
SHOOTING GLASSES SHOOTING MUFFS	GRT GRT	GRT-89 GRT-89	0836 0836		-	-		\$ 15.00 \$ 15.00		-	-
RIFLE RANGE TOTAL	OKI	UK1-09	0030			 		y 13.00	J 12.00	1	1
ROLLER RINK CHARTER								i			
SINGLE USE - DAYTIME	CPF	PK-30	0849					\$ 30.00			
- EVENING	CPF	PK-30	0849					\$ 40.00	\$ 40.00		
MULTI USE(MIN. 3 DATES) -DAYTIME	CPF	PK-30	0849					\$ 25.00	\$ 25.00		
-EVENING	CPF	PK-30	0849					\$ 35.00	\$ 35.00		
ROLLER SKATING RINKS	-	W	00.40								ļ
RESIDENTS	CPF	PK-30	0849					\$ 2.00		-	ļ
NON-RESIDENT SKATE RENTAL	CPF	PK-30 PK-30	0849 0849					\$ 4.00 \$ 3.00	\$ 4.00 \$ 3.00		-
NASSAU BEACH ACTIVITY CENTER	CPF	PK-30 PK-30	9830		<u> </u>	l		\$ 25.00	\$ 25.00		
ROOM CHARTER (PER HOUR)	CPF	PK-30	9830			1		\$ 15.00			
SPECIALIZED SPORTS PROGRAM	CPF	PK-30	0894		İ			\$ 25.00	\$ 25.00		1
SWIM LOCKER RENTAL											
SEASON	CPF	PK-30	0840					\$ 8.00			91
DAILY	CPF	PK-30	0840 0840					\$ 0.25	\$ 0.25		91
	CPF	PK-30	0840					\$ 5.00	\$ 5.00		91
LOCKER KEY REPLACEMENT			l			1		l			91
				l	\$ 5.00			\$ 5.00			91
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS	CPF	PK-30	0840								
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS -NON RESIDENTS	CPF	PK-30	0840					\$ 10.00	\$ 9.00		
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS -NON RESIDENTS -CHLIDREN - RESIDENTS	CPF CPF	PK-30 PK-30	0840 0840		\$ 3.00			\$ 3.00	\$ 2.00		
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS - NON RESIDENTS - CHILDREN - RESIDENTS - NON-RESIDENTS - NON-RESIDENT	CPF CPF	PK-30 PK-30 PK-30	0840 0840 0840					\$ 3.00 \$ 6.00	\$ 2.00 \$ 4.50		
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS ON RESIDENTS -CHILDREN - RESIDENTS -ONN-RESIDENTS -NON-RESIDENTS SENIORS, HANDICAP, VOL. FIRE	CPF CPF CPF	PK-30 PK-30 PK-30 PK-30	0840 0840 0840 0840		\$ 3.00			\$ 3.00 \$ 6.00 \$ 2.50	\$ 2.00 \$ 4.50 \$ 2.00		
Christopher Morley & Nassau Beach DAILY-ADULTS - RESIDENTS - NON RESIDENTS - CHILDREN - RESIDENTS - NON-RESIDENTS - NON-RESIDENT	CPF CPF	PK-30 PK-30 PK-30	0840 0840 0840					\$ 3.00 \$ 6.00	\$ 2.00 \$ 4.50 \$ 2.00		



FEE NAME	FUND	DIVISION	REVENUE	ORD 79	ORD 86	ORD 207	Ord 132	ORD 46B	1998	UNIT	YEAR
			ACCOUNT	2004	2002	2001	2001	2000	ORD		OF LAST
Water Theme Parks:			(BH)	11/4/2004	7/8/2002	10/29/2001	8/20/2001	3/20/2000	FEES		CHANGE
Cantiague, N Woodmere & Wantagh											
DAILY ADULTS - RESIDENTS	CPF	PK-30	0840		\$ 5.00	\$ 7.00					
- NON-RESIDENTS	CPF	PK-30	0840			\$ 14.00					
CHILDREN - RESIDENTS	CPF	PK-30	0840		\$ 3.00	\$ 5.00					
NON - RESIDENTS	CPF	PK-30	0840			\$ 10.00					
SENIORS, HANDICAP, VOL FIRE	CPF	PK-30	0840		\$ 2.50	\$ 5.00					
AUX POLICE & VETS	CPF CPF	PK-30 PK-30	0840 0840			\$ 5.00 \$ 40.00					
TICKET BOOKS - (20 TICKETS) No Longer applicable Wrist bracelet for slide pool	CPF	PK-30 PK-30	0840		\$ 2.00	\$ 40.00					
Pool Memberships Wantagh/Cantiague	CPF	PK-30	0840		\$ 2.00						
Family	CPF	PK-30	0840		\$ 155.00						To Coincide
Individual Resident Adult	CPF	PK-30	0840		\$ 83.00						With Other
Individual Resident Sr. Citizen	CPF	PK-30	0840		\$ 42.00						Pool Fees
											Increased In
EISENHOWER- AQUATICS CENTER											1991
MAY 20 - SEPT 10											
DAILY ADMISSION - ADULT- RESID.	CPF	PK-30	0840					\$ 5.00	\$ 4.00		
-NON-RESID.	CPF	PK-30	0840					\$ 10.00	\$ 9.00		
-CHILDREN-RES.	CPF	PK-30	0840					\$ 3.00	\$ 2.00		
- NON-RES.	CPF	PK-30	0840					\$ 6.00			
SENIORS,HANDICAP.,VOL.FIRE	CPF	PK-30	0840					\$ 2.50			
AUX. POLICE & VETS	CPF	PK-30	0840					\$ 2.50	\$ 2.00		
SEPT. 11 - MAY 19	1										
DAILY ADMISSION - ADULT- RESID.	CPF	PK-30	0840					\$ 5.00		1	
-NON-RESID.	CPF	PK-30	0840					\$ 10.00			
-CHILDREN-RES.	CPF	PK-30	0840					\$ 3.00			
- NON-RES.	CPF	PK-30	0840					\$ 5.00			
SENIORS,HANDICAP.,VOL.FIRE AUX. POLICE & VETS	CPF	PK-30	0840					\$ 2.50			
	CPF CPF	PK-30 PK-30	0840 0840					\$ 2.50 \$ 15.00			
TOTAL HEALTH ONE DAY PASS TOTAL HEALTH MEMBERSHIP(POOL&FITNESS)	CPF	PK-30	0840		1			\$ 15.00	\$ 15.00		
12 MONTH											
-RESIDENT	CPF	PK-30	0840		\$ 415.00			\$ 375.00	\$ 375.00		
-NON-RESIDENT	CPF	PK-30	0840		Ψ 413.00			\$ 625.00			
SENIORS,HANDICAP.,VOL.FIRE	CPF	PK-30	0840					\$ 240.00			
AUX. POLICE & VETS	CPF	PK-30	0840		\$ 280.00			\$ 240.00	\$ 240.00		
TOTAL TO ESCAPE VALUE		11130	0010		\$ 200.00			ψ 210.00	ψ 210.00		
6 MONTH											
-RESIDENT	CPF	PK-30	0840		\$ 225.00			\$ 200.00	\$ 200.00		
-NON-RESIDENT	CPF	PK-30	0840					\$ 350.00	\$ 350.00		
SENIORS,HANDICAP.,VOL.FIRE	CPF	PK-30	0840					\$ 140.00	\$ 140.00		
AUX. POLICE & VETS	CPF	PK-30	0840		\$ 165.00			\$ 140.00	\$ 140.00		
Swimming Access Pass (pool and locker room use only)											
12 MONTH											
-RESIDENT	CPF	PK-30	0840		\$ 315.00			\$ 275.00			
-NON-RESIDENT	CPF	PK-30	0840					\$ 500.00			
SENIORS,HANDICAP.,VOL.FIRE	CPF	PK-30	0840					\$ 180.00			
AUX. POLICE & VETS	CPF	PK-30	0840		\$ 220.00			\$ 180.00	\$ 180.00		
6 MONTH	con-	DIZ 00	00.10								
-RESIDENT	CPF	PK-30	0840		\$ 175.00			\$ 150.00			
-NON-RESIDENT SENIORS,HANDICAP.,VOL.FIRE	CPF CPF	PK-30 PK-30	0840 0840					\$ 300.00 \$ 100.00			
AUX. POLICE & VETS	CPF	PK-30 PK-30	0840		\$ 125.00			\$ 100.00 \$ 100.00			1998
CHARTER/COMPETITION/TRAINING	CFF	115-30	0040		a 123.00			ψ 100.00	J 100.00		1770
- 50 METER	CPF	PK-30	0840		1			\$ 40.00	\$ 40.00		
- 30 METER -25 METER	CPF	PK-30	0840					\$ 25.00		PER MEE	Т
25 METER	CPF	PK-30	0840					25.00	22.00	I LIX IVIEE	•
LOCKER RENTAL	CPF	PK-30	0840					\$ 2.00	\$ 2.00		
PARTY ROOM RENTAL-Birthday Parties + admission	CPF	PK-20	0823		\$ 50.00	İ		\$ 25.00			
Corporate/other catered parties	CPF	PK-20	0823		\$ 250.00			1			
·											
WHITNEY POND											
DAILY ADMISSION - ADULT- RESID.	CPF	PK-30	0840					\$ 3.00	\$ 3.00		91
-NON-RESID.	CPF	PK-30	0840					\$ 6.00			91
-CHILDREN-RES.	CPF	PK-30	0840					\$ 1.50			91
- NON-RES.	CPF	PK-30	0840					\$ 3.50	\$ 3.50		91
CANTIAGUE	1		1								91
SEASONAL POOL PERMIT	Corr	DIZ 00	00.10								60
FAMILY	CPF	PK-30	0840					\$ 120.00			98
INDIVIDUAL SENIORS.HANDICAP.,VOL.FIRE	CPF	PK-30	0840		+	ļ		\$ 70.00			98
	CPF	PK-30	0840		1			\$ 35.00			98
AUX. POLICE & VETS	CPF	PK-30	0840					\$ 35.00	\$ 27.50		98



FEE NAME	FUND	DIVISION	REVENUE	1 0	RD 79	O	RD 86	ORD 207	Ord 132	0	RD 46B		1998	UNIT	YEAR
TEE ATME		51, 1510N	ACCOUNT		2004		2002	2001	2001	Τ̈́	2000		ORD	0.111	OF LAST
			(BH)		/4/2004		/2002	10/29/2001	8/20/2001	3.	/20/2000		FEES		CHANGE
SWIMMING LESSONS GROUP															
AQUATICS CENTER TOTAL	CPF	PK-30	9843							\$	45.00	\$	35.00		
BEGINNERS	CPF	PK-30	9843							\$	45.00	\$	35.00		
BASIC RESCUE & WATER SAFETY	CPF	PK-30	9843							\$	45.00		35.00		
ADVANCED LIFE SAVING	CPF	PK-30	9843	_						\$	85.00	\$	75.00		
SWIMMING POOLS TOTAL TENNIS				-		-									
DURING SEASON - DAY & EVENING			-	+-						┢					├──
SATURDAY,SUNDAY,HOLIDAYS	CPF	PK-30	9829	+		-				\$	5.00	\$	5.00		
MONDAY - FRIDAY	CPF	PK-30	9829	+						\$	5.00		5.00		
ALL OTHER TIMES	CPF	PK-30	9829							\$	3.00	s	3.00		
TOURNAMENTS															NEW
TEAMS	CPF	PK-30	0894							\$	50.00	\$	50.00		
INDIVIDUALS	CPF	PK-30	0894							\$	10.00	\$	10.00		
										ļ.,					
VOLLEYBALL LEAGUE	CPF	PK-30	0894	+						\$	150.00	\$	150.00		1000
MOTEL CORPORATE LEISURE PASSPORT	CPF	PK	9805	+						\$	1,500.00		NEW		1998
LEISURE PASSPORT TOTAL	CFF	FK	9003	1						.p	1,300.00		NEW		
EEISCKE PASSI OKT TOTAL				1						†				EACH	1998
GOLF										t					1998
EISENHOWER PARK															
LOCKER RENTAL (Calendar year)	CPF	PK-60	0823							\$	50.00	\$	50.00		1998
FEES FOR 18 HOLES WEEKENDS & HOLIDAYS	$ldsymbol{\Box}$									Ľ					1998
BLUE AND WHITE COURSES			1	١,		L.				Ļ		_			<u> </u>
RESIDENTS	CPF	PK-60	0823	\$	34.00		30.00			\$	28.00	\$	22.00		15
NON RESIDENTS	CPF	PK-60	0823	\$	65.00		60.00			\$	56.00	\$	40.00		1998
NON-RESIDENT guest SR. CITS/HANDICAPPED /VETERANS	\vdash		 	\$	42.00 34.00		40.00 30.00			1					1998 1998
SK. CITS/HANDICAFFED / VETERANS			1	٠	54.00	,p	30.00			H		-			1998
FEES FOR 18 HOLES WEEKDAYS			†	1		1				H					
BLUE AND WHITE COURSES				1											—
RESIDENTS	CPF	PK-60	0823	\$	30.00	\$	25.00			\$	24.00	\$	18.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	54.00		50.00			\$	48.00	\$	36.00		1998
NON-RESIDENT guest				\$	37.00	\$	35.00								
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	0823	\$	15.00	\$	13.00			\$	12.00	\$	11.00		1998
	CPF	PK-60	0823	_						_					
RED COURSE ONLY - 18 HOLES - WEEKDAYS				_						-					1998
RESIDENTS RESIDENTS	CPF	PK-60	0823		34.00	s	29.00			e	26.00	c	20.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	63.00		58.00			\$	52.00	\$	40.00		1998
NON-RESIDENT guest	CPF	PK-60	0823	\$	45.00		39.00			Ф	52.00	J	40.00		—
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	0823	\$	17.00		15.00			s	13.00	s	12.00		
										Ė					
															1998
RED COURSE ONLY - 18 HOLES - WEEKENDS/HOLIDA															1998
RESIDENTS	CPF	PK-60	0823	\$	39.00		34.00			\$	14.00		12.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	73.00		68.00			\$	28.00	\$	22.00		
NON-RESIDENT guest	CPF	PK-60	0823	\$	49.00		44.00			-					
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	0823	\$	39.00	\$	34.00			┢					
FEES FOR 9 HOLES WEEKENDS - EISENHOWER				1						-					
RESIDENTS		PK-60	0823	\$	18.00	s	15.00			1					
NON-RESIDENTS		PK-60	0823	\$	34.00		30.00								†
SR. CITS/HANDICAPPED /VETERANS		PK-60	0823	\$	18.00		15.00								1
NON-RESIDENT guest		PK-60	0823	\$	23.00		20.00								
															1998
FEES FOR 9 HOLES WEEKDAYS - EISENHOWER			1	١,		L.				Ļ		_			1998
RESIDENTS	CPF	PK-60	0823	\$	17.00		14.00			\$	13.00	\$	11.00		
NON-RESIDENTS	CPF	PK-60	0823	\$	32.00		28.00			\$	26.00	\$	20.00		
SR. CITS/HANDICAPPED /VETERANS NON-RESIDENT guest	CPF	PK-60 PK-60	0823 0823	\$	9.00 22.00		8.00 19.00			2	6.50	\$	5.50		1998
INON-RESIDENT guest		L IV-00	0823	٠	44.00	,p	19.00			H		-			1998
			1	t		1				H					.,,,,
BAY,CANTIAGUE, MORLEY, NO. WOODMERE			1	1						Г					1998
FEES FOR 9 HOLES WEEKENDS & HOLIDAYS				L		L				L					
RESIDENTS	CPF	PK-60	0823	\$	15.00		13.00			\$	12.00	\$	10.00		
NON-RESIDENTS	CPF	PK-60	0823	\$	30.00		26.00			\$	24.00	\$	20.00		
SR. CITS/HANDICAPPED /VETERANS				\$	15.00		13.00			L		_			
NON-RESIDENT guest	CPF	PK-60	0823	\$	20.00	\$	18.00			<u> </u>					
FEES FOR 9 HOLES WEEKDAYS	\vdash		 	+		1				1					
RESIDENTS RESIDENTS	CPF	PK-60	0823	¢	14.00	s	12.00			¢	11.00	\$	9.00		
NON-RESIDENTS	CPF	PK-60	0823	\$	28.00		24.00			\$	22.00	S	18.00		
NON-RESIDENT guest	CPF	PK-60	0823	\$	19.00		17.00			Ť	22.00	_	-0.00		
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	0823	\$	7.00	\$	6.50			\$	5.50	\$	4.50		
VOL. AMB./FIREFIGHTERS/ AUX. POLICE				L											1998
															1998
CARTS - 9 holes - weekends															
RESIDENTS	CPF	PK-60	0823	\$	17.00		15.00			L					1998
NON-RESIDENTS	CPF	PK-60	0823	\$	17.00		15.00			$ldsymbol{ldsymbol{ldsymbol{eta}}}$					1998
NON-RESIDENT guest	CPF	PK-60	0823	\$	17.00		15.00			₩		-			'1998
SR. CITS/HANDICAPPED / VETERANS	CPF	PK-60	0823	\$	10.00	\$	9.00			1					
VOL. AMB./FIREFIGHTERS/ AUX. POLICE	<u> </u>		1	+-		-				⊢					
WINTER GOLF EISENHOWER PARK			+	+		1				\vdash		-			
FEES FOR 18 HOLES WEEKENDS & HOLIDAYS	\vdash		†	+		1				H					1998
RESIDENTS	CPF	PK-60	0823	s	15.00	1				\$	14.00	s	11.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	29.00					\$	28.00		22.00		T
										•					



FEE NAME	FUND	DIVISION	REVENUE	(ORD 79	ORD 86	ORD 207	Ord 132	OR	D 46B		1998	UNIT	YEAR
			ACCOUNT		2004	2002	2001	2001	2	2000	Ī	ORD		OF LAST
			(BH)	1	1/4/2004	7/8/2002	10/29/2001	8/20/2001	3/2	0/2000	Ī	FEES		CHANGE
FEES FOR 18 HOLES WEEKDAYS														1998
RESIDENTS	CPF	PK-60	0823	\$	13.00				\$	12.00	\$	10.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	26.00				\$	24.00	\$	20.00		1998
SR. CITS/HANDICAPPED / VETERANS	CPF	PK-60	0823	\$	7.00				\$	6.00	\$	5.00		
WINTER GOLF ALL COURSES														1998
FEES FOR 9 HOLES WEEKENDS & HOLIDAYS														1998
RESIDENTS	CPF	PK-60	0823	\$	10.00				\$	9.00	\$	8.00		
NON-RESIDENTS	CPF	PK-60	0823	\$	20.00				\$	18.00	\$	16.00		
FEES FOR 9 HOLES WEEKDAYS														1998
RESIDENTS	CPF	PK-60	0823	\$	9.00				\$	8.00	\$	7.00		1998
NON-RESIDENTS	CPF	PK-60	0823	\$	18.00				\$	16.00	\$	14.00		1998
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	0823	\$	5.00				\$	4.50		3.50		
GREENS FEES TOTAL														
GOLF CADDY CART RENTAL														
9 HOLES	CPF	PK-60	9860	\$	3.00				\$	2.50	\$	2.00		1998
18 HOLES	CPF	PK-60	9860	\$	5.00				\$	4.00	\$	3.00		1998
GOLF MOTOR CART RENTAL														1998
9 HOLES														
RESIDENTS	CPF	PK-60	9860	\$	18.00				\$	17.00	\$	15.00		
NON-RESIDENTS	CPF	PK-60	9860	\$	36,00				\$	34.00	\$	25.00		
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	9860	\$	11.00				\$	10.00	\$	10.00		P/BUCKT
NON-RESIDENT - guest				\$	29.00									P/BUCKT
Carts at No. Woodmere	CPF	PK-60	9860	\$	18.00	\$ 15.00								
18 HOLES											Ī			P/CLUB
RESIDENTS	CPF	PK-60	9860	\$	31.00				\$	29.00	\$	24.00		
NON-RESIDENTS	CPF	PK-60	9860	\$	58.00				\$	58.00	\$	34.00		
SR. CITS/HANDICAPPED /VETERANS	CPF	PK-60	9860	\$	19.00				\$	18.00	\$	18.00		P/TOUR
NON-RESIDENT - guest		PK-60	9860	\$	42.00									P/TOUR
CART RENTAL TOTAL														
GOLF DRIVING RANGE														P/PERS
30 BALL BUCKET	CPF	PK-60	9861	\$	4.50				\$	3.50	\$	3.50		
50 BALL BUCKET	CPF	PK-60	9861	\$	6.00				\$	5.00	\$	5.00		
40 BALL BUCKET	CPF	PK-60	9861	\$	5.00	\$ 4.00								
60 BALL BUCKET	CPF	PK-60	9861	\$	7.00	\$ 6.00								
GOLF CLUB RENTAL	CPF	PK-60	9861	\$	2.00				\$	1.00	\$	0.50		
GOLF TOURNAMENTS														
TOURNAMENT ADMINISTRATION FEE														
EISENHOWER PARK	CPF	PK-60	0823						\$	250.00	\$	150.00		
MORLEY, CANTIAGUE, BAY, NO. WOODMERE	CPF	PK-60	0823						\$	100.00	\$	150.00		
Tournaments (Greens fees + cart)-per person	CPF	PK-60	0823			\$ 60.00								
GOLF TEE TIME RESERVATION														
NOT TO EXCEED	CPF	PK-60	9864						\$	6.00	\$	5.00		



DEPARTMENT OF PUBLIC WORKS

The Department of Public Works (DPW) comprises of approximately 875 employees working within three Functional Areas identified as: Administration; Engineering and Operations. In addition, the Department has developed a Capital Project Planning Section to plan, develop and manage all capital projects within the scope of the Multi-Year Capital Plan. The three areas are responsible for the following: design, construction, repair, maintenance, cleaning and snow/ice control along all roadways and bridges under the jurisdiction of the County; design, construction and maintenance of all buildings and structures under the control of the County; performance of traffic surveys on all County roadways including recommendations for all signs, signals and other devices for direction and control of traffic; supervision over the design, construction and maintenance of all County buildings, parks and grounds, drains and drainage structures and of sewers, sewage disposal plants, groundwater remediation systems, traffic signal systems and other structures built for the County. The Department operates with two major funding sources, the General Fund and the Sewer and Storm Water District Fund.

HISTORICAL TREND

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	415,874	503,875	385,298	376,000	390,000
BF - RENTS & RECOVERIES	34,993	72,445	76,048	-	-
BH - DEPT REVENUES	340,682	701,878	820,699	1,736,600	870,000
BI - CAP BACKCHARGES	5,053,187	3,185,324	2,105,264	10,771,057	5,440,000
FA - FEDERAL AID	-	-	415,685	-	-
SA - STATE AID	317,293	370,927	224,072	55,000	55,000
BW - IF CHARGES REVENUE	-	-	-	4,870,170	5,574,320
Grand Total	6,162,029	4,834,449	4,027,065	17,808,827	12,329,320

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BC	Title: Permit & Licenses
Sub-Object Code: R0504	Title: Road Opening

Description:

This revenue is derived from fees received from road opening permit applications; current fee is \$150.00 per application, anticipate anywhere from 1,200 to 1,400 applications to be processed in FY2005. Applicant is required to file for a road opening permit anytime a cut in a County road is necessary. The ordinance which authorized this revenue was Ordinance No. 203 - 2001, which set a fee for \$150.00 per application.



Department: PW	
Fund: GEN	
Control Center: 10	
Object Code: BF	Title: Permit & Licenses
Sub-Object Code: R0505	Title: Sewage Connections

Description:

This revenue is derived from a user fee charge, which requires that when there is a public sewer available to properties within boundaries of the Nassau County Sewer Districts, it is mandatory that said properties be connected to the public sewer. The ordinance which authorized this revenue was 100C - 2001.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Permit & Licenses
Sub-Object Code: R0507	Title: Verify Permits/Connections

Description:

Pursuant to Nassau County Ordinance No. 100C-2001, effective June 25, 2001, the Department of Public Works charges a fee of \$15.00 to issue a written verification of a connection to the Nassau County sewer system. This revenue is collected by the Department at the time of release of the verification.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

The department realizes revenue from two separate sources in this code: Reimbursement of electrical usage from buildings within the Mitchel Field Complex which are occupied by the U.S. Navy – one electrical meter exists for these buildings, thus the County (DPW) pays the electrical invoices and then bills the U.S. Naval Exchange for their share of the invoice – anticipating \$325,000 for 2005. In addition, The Department back charges various utilities/contractors for construction inspection time spent on road opening permits – anticipate approximately \$225,000 from this source in 2005.



Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080A	Title: Subdivision Drainage Waiver

Description:

The department conducts site plan reviews to ensure subdivision developments meet the established DPW requirements for street grading and drainage. Current requirements mandate subdivisions allow for 8" rainfall; if not then the Department imposes a waiver for the on site drainage requirement. This revenue source was approved under Ordinance No. 204-01.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0815	Title: Plans

Description:

The department receives revenues annually from the sale of contract plans and books to perspective bidders on various DPW contracts. Contractors wishing to bid on particular contracts can purchase sets of plans/books for the proposed work which will then assist them in formulating their bids. This revenue source was first approved under Ordinance No. 144 - 1991

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses Overtime

Description:

The department instituted a program in 2003 of back charging contractors for overtime costs incurred by County inspection staff. This clause has become standard wording in DPW contracts (General Notes #25: Work Schedule) – whereby when a contractor chooses to work overtime or when working a scheduled holiday, the overtime costs realized by the County are then invoiced and paid by the contractor. This



reimbursement of costs is included as part of the language for each contract which is subsequently approved by the County Legislative Rules Committee.

Department: PW		
Fund: General		
Control Center: 10		
Object Code: BF	Title: Department Revenues	
Sub-Object Code: R9807	Title: Rule Book Sales	

Description:

This revenue is derived from a fee charged for the purchase of specification books (rule books) as used on DPW contracts. This revenue source was approved under Ordinance Number: 144-1990

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9868	Title: Subdivision Plans Review

Description:

The Department charges a fee to review proposed development of land parcels, to insure developments meet specific standards as they relate to drainage, traffic, sanitation, etc. This revenue source was approved under Ordinance No. 204 - 01

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9869	Title: 239-K Review

Description:

Under section 239 of the municipal laws, any work done adjacent to County property requires the owner of the property to submit 5 site plans to the Department of Public Works for review. If the proposed work is found acceptable, the plans are signed by the Commissioner and returned to the Local Building Department. If unsatisfactory, the plans are returned with comments stating the reason(s) for rejection and



such comments are to be incorporated into resubmitted plans. Effective 1991, an ordinance was passed which allowed this Department to charge \$300.00 for each first time submission of plans; this has now been modified to \$400.00 per initial submission with an additional charge of \$200.00 for each resubmission of previously rejected plans, until approved. This revenue source was approved under Ordinance No. 204 - 01.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R080C	Title: Watershed Signage Program

Description:

The Department has entered into an agreement with Adopt a Waterway which allows the vendor to place signs at specified areas which contain storm water messages designed to serve as public education literature. The vendor in turn receives advertising from these signs and agrees to reimburse the County 50% of it's increase in revenues derived from this advertisement. This revenue source was approved by the Nassau County Rules Committee on 9/13/04 – Agreement S82007001A.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: BI	Title: Department Revenues
Sub-Object Code: R8800	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to appropriate projects within the County's Capital Fund.

Department: PW	
Fund: General	
Control Center: 10	
Object Code: SA	Title: State Aid - Reimbursement
Sub-Object Code: R01001	Title: State Aid for Mosquito Control



Description:

The Mosquito Control Program (MCP) is responsible for the monitoring/control of mosquitoes countywide. The MCP is an Integrated Pest Management (IPM) type program, which minimizes the use of chemicals and employs water management, wetlands restoration along with larvae surveillance/control techniques. The MCP monitors/treats/maintains over 70,000 roadway catch basins, 650 storm water basins, 60 miles of drainage/stream corridors, salt marsh areas with nearly 1,000 miles of ditches, along with freshwater wetlands, preserves, and parklands.

Application for this State Aid is applied for through the Nassau County Health Department – this agency handles the paperwork, DPW supplies the Department with details concerning the level of effort coupled with figures for the Health Department (from which the aid figures are derived) during the fiscal year.

PW - PUBLIC WORKS DEPARTMENT						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
01 - DIVISION OF ENGINEERING						
BC - PERMITS & LICENSES						
	R0504 - ROAD OPENING	-	1,350	-	-	-
	R0529 - TRAFFIC SIGNAL PERMIT	-	36,000	-	-	-
BF - RENTS & RECOVERIES						
	R0704 - RECVRY PRIOR YR APPR	32,557	9,486	10,212	-	-
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS	188,014	144,344	80,162	120,000	-
	R0808 - FEES	·-	· -		· -	-
	R0815 - PLANS	-	500	-	-	-
	R0888 - REIMB EXPENSES IGT	1,250	16,250	3,782	-	-
	R9807 - RULE BOOK SALES	-	-	70	-	-
BI - CAP BACKCHARGES						
	R8800 - CAPITAL BACKCHARGES	3,438,191	1,346,766	1,451,030	9,457,115	-
Grand Total		3,660,012	1,554,696	1,545,255	9,577,115	-

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

Department: PW	
Fund: General	
Control Center: 01 Division Of Engineering	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from back charges for various utilities/contractors for construction inspection time spent on various construction projects.



Department: PW	
Fund: General	
Control Center: 01 Division Of Engineering	
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0888	Title: Reimbursed Expenses Overtime

Description:

The department instituted a program in 2003 of back charging contractors for overtime costs incurred by County inspection staff. This clause has become standard wording in DPW contracts (General Notes #25: Work Schedule) – whereby when a contractor chooses to work overtime or when working a scheduled holiday, the overtime costs realized by the County are then invoiced and paid by the contractor. This reimbursement of costs is included as part of the language for each contract which is subsequently approved by the County Legislative Rules Committee.

Department: PW	
Fund: General	
Control Center: 01 Division Of Engineering	
Object Code: BF	Title: Department Revenues
Sub-Object Code: R9807	Title: Rule Book Sales

Description:

This revenue is derived from a fee charged for the purchase of specification books (rule books) as used on DPW contracts. This revenue source was approved under Ordinance Number: 144-1990

Department: PW	
Fund: General	
Control Center: 01 Division Of Engineering	
Object Code: BI	Title: Capital Backcharges
Sub-Object Code: R8800	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to appropriate projects within the County's Capital Fund.



PW - PUBLIC WORKS DEPARTMENT						
Control CObject 02 - ROADS & BRIDGE MAINTENANCE	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	2,436	24,626	65,594	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS R0888 - REIMB EXPENSES IGT	:	4,394 637	1,509	:	:
BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	1,534	-	-	-	-
SA - STATE AID	R1065 - CHIPS OPERATING & MAINTENCE	-	-	-	-	-
BW - IF CHARGES REVENUE	R1115 - INTERFUND REVENUES OTHER	-	-	-	-	5,574,320
Grand Total		3,969	29,657	67,104	-	5,574,320

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

Department: PW	
Fund: General	
Control Center: 02 Road & Bridge Main	tenance
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from back charges for various utilities/contractors for construction inspection time spent on various construction projects.

Department: PW	
Fund: General	
Control Center: 02 Road & Bridge Main	tenance
Object Code: BW	Title: IF Charges Revenue
Sub-Object Code: R1115	Title: Interfund Revenues Other

Description:

This revenue reflects the expense chargeback of centrally provided utilities to Nassau Community College.



PW - PUBLIC WORKS DEPARTMENT						
Control C Object	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
04 - SNOW REMOVAL FA - FEDERAL AID	R0901 - REIMBURSED EXPEND	_	_	415.685	_	_
Grand Total	RUSUI - REIMBURSED EXPEND		•	415,685		•

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

Department: PW	
Fund: General	
Control Center: 04 Snow Removal	
Object Code: FA	Title: Federal Aid
Sub-Object Code: R0901	Title: Reimbursed Expenses

Description:

This revenue is a special non-recurring financial aid received from the Federal Government to reimbursement municipalities for expenses associated with coping with an emergency or disaster event but only when a *state of emergency* has been declared.

PW - PUBLIC WORKS DEPARTMENT						
Control CObject 05 - BUILDINGS	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	242	-	-
BH - DEPT REVENUES	R0888 - REIMB EXPENSES IGT	358	2,526	-	-	-
BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	772,096	481,816	(75,135)	-	-
Grand Total		772,453	484,342	(74,892)	-	-

Department: PW	
Fund: General	
Control Center: 05	
Object Code: BI	Title: Capital Backcharges
Sub-Object Code: R0704	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to appropriate projects within the County's Capital Fund.



PW - PUBLIC WORKS DEPARTMENT						
Control CObject 06 - FACLIITES MAINTENANCE	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	-	308,063	510,847	1,221,600	-
BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	-	931	-	-	
BW - IF CHARGES REVENUE	R1110 - INDIRECT CHARGE RECOVERY	-	-	-	4,870,170	-
Grand Total		-	308,995	510,847	6,091,770	-

Department: PW	
Fund: General	
Control Center: 06 Facilities Maintenance	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from back charges for various utilities and construction inspection time spent on various construction projects.

Department: PW	
Fund: General	
Control Center: 06 Facilities Maintenance	
Object Code: BW	Title: IF Charges Revenue
Sub-Object Code: R1110	Title: Indirect Charge Recovery

Description:

This revenue reflects the expense chargeback of centrally provided utilities to Nassau Community College. This revenue will be collected in R1115 in PW02 in 2005.



PW - PUBLIC WORKS DEPARTMENT						
Control CObject 07 - WATER SUPPLY	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	1	29,279	-	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS	89	_	180		
	R080A - SUBDIVISION PLAN REVIEW R0888 - REIMB EXPENSES IGT	- 670	35,400	2,300	205,000	-
	R080C - NON-STORMWATER DISCHARGES R080D - STORMWATER BASIN DEDICATION	-	9,750	4,400 12,600	40,000	-
BI - CAP BACKCHARGES	_					
	R8800 - CAPITAL BACKCHARGES	223,359	262,153	200,747	240,000	-
SA - STATE AID	R1001 - REIMBURSED EXPEND	317,293	370,927	224,072	55,000	-
Grand Total		541,412	707,509	444,299	540,000	-

Note: In 2005 DPW Control Center 07 has been reorganized and absorbed into Control Centers 01 and 02.

Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: BF	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description:

This revenue is derived from back charges for various utilities/contractors for construction inspection time spent on various construction projects.

Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R080A	Title: Subdivision Plan Review

Description:

The Department charges a fee to review proposed development of land parcels, to insure developments meet specific standards as they relate to drainage, traffic, sanitation, etc. This revenue source was approved under Ordinance No. 204 - 01.



Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R080C	Title: Non-Stormwater Discharges

Description:

The Department, in an effort to protect the County's groundwater resources, has established a fee of \$35.00 for each gallon per minute of a user's treated non-storm water runoff into the County's drainage system. This fee allows vendors to connect into the County storm water drain system to discharge treated (cleaned) ground water. This is a per event fee which is imposed. This revenue source was approved under Ordinance No. 204 - 01.

Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R080D	Title: Stormwater Basin Dedication

Description:

Since the early 1950's, the County has accepted ownership of storm water basins that were constructed for drainage control within newly developed subdivisions. The rationale for this policy was that the County would provide, on a countywide basis, uniform engineering and maintenance for these important drainage structures to the benefit of all the County's residents.

In conformance with the above policy, the Department of Public Works reviews subdivision developer's design plans to determine if a proposed storm water basin is properly designed and addresses the needs of the tributary area it serves. Following construction by the developer and prior to the formal acceptance of the storm water basin by the County, this Department then performs a final inspection to determine if the County's design criteria have been met. If the storm water basin passes the final inspection, the Department then notifies the County Attorney's Office to proceed with the formal acceptance by the County of the storm water basin. Once accepted by the County, this Department becomes responsible for the basin's future maintenance and engineering needs.

At present, the Department receives no benefit from the ownership of additional storm water basins. Rather, by accepting these properties, a burden is borne by this Department for the resulting cost of maintaining these facilities. To offset this drain upon the County's resources, this Department



Established a fee, Ordinance No. 124-2002 to reimburse Nassau County for the costs it incurs as a result of accepting the routine maintenance of these basins.



Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: BI	Title: Cap Backcharges
Sub-Object Code: R8800	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to appropriate projects within the County's Capital Fund.

Department: PW	
Fund: General	
Control Center: 07 Water Supply	
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: State Aid for Mosquito Control

Description:

The Mosquito Control Program (MCP) is responsible for the monitoring/control of mosquitoes countywide. The MCP is an Integrated Pest Management (IPM) type program, which minimizes the use of chemicals and employs water management, wetlands restoration along with larvae surveillance/control techniques. The MCP monitors/treats/maintains over 70,000 roadway catch basins, 650 storm water basins, 60 miles of drainage/stream corridors, salt marsh areas with nearly 1,000 miles of ditches, along with freshwater wetlands, preserves, and parklands.

Application for this State Aid is applied for through the Nassau County Health Department – this agency handles the paperwork, DPW supplies the Department with details concerning the level of effort coupled with figures for the Health Department (from which the aid figures are derived) during the fiscal year.



PW - PUBLIC WORKS DEPARTMENT						
Control C Object 08 - SANITATION	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	R0505 - SEWAGE CONNECTIONS R0507 - VERIFY PERMITS/CONNECTIONS	96,202 113,065	105,995 144,649	93,202 100,726	96,000 100,000	:
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS R0888 - REIMB EXPENSES IGT	- 4,320	10,506 6,009	- 15,432	:	:
BI - CAP BACKCHARGES	R8800 - CAPITAL BACKCHARGES	608,878	1,090,441	498,487	1,073,942	
Grand Total		822,465	1,357,600	707,847	1,269,942	-

Note: In 2005 DPW Control Center 08 has been reorganized and absorbed into Control Centers 01 and 02.

Department: PW	
Fund: General Supply	
Control Center: 08 Sanitation	
Object Code: BC	Title: Permits Licenses
Sub-Object Code: R0505	Title: Sewage Connections

Description:

This is a user fee charge, which requires that when there is a public sewer available to properties within boundaries of the Nassau County Sewer Districts, it is mandatory that said properties be connected to the public sewer. This revenue source was approved under Ordinance 100C - 2001.

Department: PW	
Fund: General	
Control Center: 08 Sanitation	
Object Code: BC	Title: Permits Licenses
Sub-Object Code: R0507	Title: Verify Permits/Connections

Description:

Pursuant to Nassau County Ordinance No. 100C-2001, effective June 25, 2001, the Department of Public Works charges a fee of \$15.00 to issue a written verification of a connection to the Nassau County sewer system. This revenue is collected by the Department at the time of release of the verification.



Department: PW	
Fund: General	
Control Center: 08 Sanitation	
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0888	Title: Reimbursed Expenses Overtime

Description:

The department instituted a program in 2003 of back charging contractors for overtime costs incurred by County inspection staff. This clause has become standard wording in DPW contracts (General Notes #25: Work Schedule) – whereby when a contractor chooses to work overtime or when working a scheduled holiday, the overtime costs realized by the County are then invoiced and paid by the contractor. This reimbursement of costs is included as part of the language for each contract which is subsequently approved by the County Legislative Rules Committee.

Department: PW	
Fund: General	
Control Center: 08 Sanitation	
Object Code: BI	Title: Capital Backcharges
Sub-Object Code: R8800	Title: Capital Backcharges

Description:

This revenue reflects departmental expenses of labor, fringes and administrative overhead being charged back to appropriate projects within the County's Capital Fund.



BUDGET AND FINANCE REVENUE BY DEPARTMENT



ASSESSMENT REVIEW COMMISSION

The Assessment Review Commission (ARC) is a quasi-judicial arm of the County government consisting of a chairperson and eight other commissioners appointed by the County Executive with the approval of the County Legislature. ARC is authorized to hire appraisers and support staff. The Chairperson has authority to designate commissioners or employees to act as hearing officers on individual assessment matters. In addition, ARC has been assigned the function of providing valuation resources in support of the County Attorney's defense of commercial assessments.

HISTORICAL TREND

AR - ASSESSMENT REVIEW COMMISSION						
_						
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget	
BF - RENTS & RECOVERIES	-	-	2,351		-	
BH - DEPT REVENUES		-	4,500	18,000	9,000	
NA - NIFA AID	-	-	-	1,800,000	4,300,000	
Grand Total	-	-	6,851	1,818,000	4,309,000	

Department: Assessment Review Commiss	sion
Fund: General Fund	
Control Center: 10	Assessment Review Commission
Object Code: BH	Title: Departmental Revenue
Sub-Object Code: R0808	Title: Fees

Description:

Fees are charged by ARC through a Memorandum of Understanding Agreement for services performed by ARC at the request of the Nassau County Industrial Development Agency (NCIDA). The job of the IDA is to expand the economic base of the County by offering incentives through the use of tax abatements and together with state, federal and private funding help entice businesses to Nassau County.

At the request of NCIDA, ARC currently performs appraisal/advisement/consulting services for the agency. NCIDA charges its applicants certain fees that are associated with the development and "closing" on a project, including the charges from ARC. For the 1st half of fiscal year 2004, only one project was billed by ARC and paid for by the NCIDA. The revenue to ARC to date is \$4,500. Based on this experience, ARC has reduced the amount of anticipated revenues for the 2005 fiscal year. ARC's fees are based on the amount of time required and the salaries of the employees involved in the valuation project.

Legislative authority:

This is an agreement between ARC and the NCIDA.



Historical Rate Changes

When were fees established? 2003

By what local, state or other law? None

On what basis was the fee level determined? Costs of appraisals/time adjustments for project scope

Year fee was last adjusted: N/A

Demand for service: Estimate of 12 projects per year – NCIDA has not submitted any request to ARC since March 2004

	Rate		Revenues
2003 Actual	Various	10	None collected
2004 Projection	Various	1	\$4,500

Department: Assessment Review Co	ommission
Fund: General Fund	
Control Center: 10	Assessment Review Commission
Object Code: NA	Title: NIFA Aid
Sub-Object Code: R10NA	Title: NIFA Assistance

Description:

The Nassau County Interim Finance Authority (NIFA) is authorized to provide up to \$5 million in transitional aid to the County for the purpose of assisting it in streamlining the tax certiorari claims process and eliminating the need to borrow for such costs. Aid in the amount of \$167,000 has already been granted, leaving a balance available of \$4,833,000. The County plans to apply for a substantial portion of this aid during 2005. The establishment of the Assessment Review Commission (ARC) as a working administrative assessment review body with in-house appraisal capacity has already substantially "streamlined the tax certiorari claims process." Further, a group of County departments are engaged in a program to streamline the implementation of assessment corrections through final roll adjustments, corrected tax bills and refunds. These efforts, along with the annual revaluation of all commercial properties will enable the County to eliminate the need to borrow for tax refunds in 2006.

Legislative authority:

NIFA Act (Chapter 84 of the New York State Laws of 2000) and appropriation in chapter 88 of the Laws of 2000.

Distribution process:

Applications to obtain NIFA assistance may be made as eligible expenditures are made or thereafter. ARC will apply for assistance in 2005.



COURTS

When the State assumed control of the Courts system, County employees who worked in the system were granted the right to remain in the County's medical insurance plans. Consequently, these expenditures are charged to the County budget, and the State in turn reimburses the County.

HISTORICAL TREND

CT - COURTS

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
SA - STATE AID	2,165,263	2,221,631	1,679,669	2,079,000	2,476,483
Grand Total	2,165,263	2,221,631	1,679,669	2,079,000	2,476,483

Department: Courts	
Fund: General Fund	
Control Center: 10	Courts
Object Code: SA	Title: State Aid
Sub-Object Code: R1001	Title: Reimbursed Expenses

Description:

The expenditures for the County's medical insurance plans are charged to the County budget, and the State in turn reimburses the County. The difference between the amount of expenses and State reimbursement is the non-reimbursable cost of health insurance for employees who retired prior to the State take-over.

Legislative authority:

Section 220(e) of the Judiciary Laws NYS (1977).

Distribution process:

The State is billed monthly by the Comptroller's Office for the cost of insurance for the prior month.



MISCELLANEOUS

The Nassau County Budget contains allocations for purposes that do not fall neatly into the vertical management structure of Nassau County. In many cases, these allocations are not related to the operation of departments, but instead are related to countywide expenditures are included in the Miscellaneous Budget.

Historical Trend

MI - MISCELLANEOUS							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget		
BF - RENTS & RECOVERIES	936,428	9,852,255	10,328,404	23,600,000	23,000,000		
FA - FEDERAL AID	178,967	163,397	-	210,000	210,000		
SA - STATE AID	348,713	448,828	-	583,000	583,000		
BG - REV OFFSET TO EXP	660,209	695,262	-	750,000	3,707,933		
Grand Total	2,124,318	11,159,742	10,328,404	25,143,000	27,500,933		

FOLLOWING IS THE DISCUSSION OF EACH SUB-OBJECT CODE WITHIN A CONTROL CENTER

MI - MISCELLANEOUS						
Control CObject 20 - CONTRACTUAL AGENCIES	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR R0714 - RECOVERY OF A DEPT	76,168 116,667	200,000	369,063 -	:	-
FA - FEDERAL AID	R1078 - NYS PASS THRU FEDERAL FUNDS	178,967	163,397	-	210,000	210,000
SA - STATE AID	R1001 - REIMBURSED EXPEND R1042 - LEGAL AID PROG REIMB	348,713 -	448,828 -	:	- 583,000	- 583,000
Grand Total		720,515	812,225	369,063	793,000	793,000

Department: Miscellaneous	
Fund: General Fund	
Control Center: 20	Contractual Agencies
Object Code: FA	Title: Federal Aid
Sub-Object Code: 1078	Title: NYS Pass Thru Federal Funds

Description:

The New York State Department of Criminal Justice Services forwards federal aid to the County for Indigent Defense services. Article 18B of the New York State County Law, which was approved on July 16, 1965, requires that counties provide counsel, investigative services, expert services and other services to indigent persons accused of crimes. The aid to defense program concentrates legal resources on



specified felony charges that occur within the County and that are prosecuted in the Nassau County Courts.

Distribution process:

The noncompetitive grant of \$337,118 (for the Fiscal year ended March 31, 2004 is set by the New York State Department of Criminal Justice Services) requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County). Quarterly reimbursement cannot exceed 25% of the grant.

Control Center: 20	Contractual Agencies
Object Code: SA	Title: State Aid
Sub-Object Code: 1042	Title: Legal Aid Program Reimbursement

Description:

The New York State Department of Criminal Justice Services reimburses the County for Indigent Defense for the following purposes:

- 1) To enhance the quality of defense representation in domestic violence court resulting in improved case resolution through utilization of treatment alternatives and investigative resources as factors in case disposition.
- 2) To provide constitutionally and statutorily mandated legal representation to indigent parolees charged with violating the terms of parole release.

Distribution process:

- 1) The grant is noncompetitive and requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County) and a County match of \$52,222 in order to receive a grant of \$156,666.
- 2) The noncompetitive grant of \$52,208 requires quarterly progress reports from the implementing agency (Legal Aid Society of Nassau County).



MI - MISCELLANEOUS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
SA - STATE AID	R1026 - FASH INST TECH STATE REIMBUR	-	-	-	-	
BG - REV OFFSET TO EXP	R2044 - REIMB COLLEGE SERVICES	-	-	-	-	2,757,933
Grand Total		-	-	-	-	2,757,933

Control Center: 40	Resident Tuition
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2044	Title: Reimbursement College Services

Description:

Nassau County students who attend out-of-county Community Colleges pay tuition at the resident rate instead of the non-resident rate. The Resident Tuition Program eases the tax burden of other New York counties by reimbursing those counties for difference between resident and non-resident tuition for these students. In turn the County receives revenue by charging each town or city for this rate difference for students from their respective town or city.

Legislative authority:

Section 6305(5) of the New York Education Law permits Counties to charge back the cost for the non-Nassau community colleges to the towns and cities where the students live.



MI - MISCELLANEOUS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
70 - MISC FRINGE BENEFITS BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	224,094	-	-	-
BG - REV OFFSET TO EXP	R2013 - OTHER REVENUES	660,209	695,262	-	750,000	950,000
Grand Total		660,209	919,356	-	750,000	950,000

Control Center: 70	Misc Fringe Benefits
Object Code: BG	Title: Revenue Offset to Expense
Sub-Object Code: R2013	Title: Flex Benefits Plan

Description:

The Flex Benefits Plan is a program that allows County employees to determine a set amount to have deducted from their paychecks (pre-tax) for qualifying medical, dental, vision or dependent care expenses for themselves, their spouse and dependents. Throughout the plan year, employees submit vouchers, requesting reimbursement for the qualifying out-of-pocket expenses they incurred. These costs, along with an administrative fee (\$6.50 for each employee per month) are recognized as expenses. The amount deducted from the employee paycheck is deposited into the County budget as revenue and used to offset the costs of the program.

Legislative authority:

Internal Revenue Code Section 125.

	MI - MISCE	LLANEOUS				
	ATION	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
91 - NASSAU HEALTH CARE CORPOR BF - RENTS & RECOVERIES	ATION					
	R0704 - RECVRY PRIOR YR APPR R070U - TOBACCO PROCEEDS -ANNUITY	320	-	9,095,831 -	23,600,000	23,000,000
	R07MC - ENTERPRISE FUND RECOVERIES	743,273	222,157	303,447	· · · · -	•
Grand Total		743,593	222,157	9,399,278	23,600,000	23,000,000

Control Center: 91	Nassau Healthcare Corporation
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R070U	Title: Tobacco Proceeds - Annuity



Description:

In November 1998, the attorney generals of 46 states, five commonwealths and territories, and the District of Columbia reached an agreement (the "tobacco settlement") with five major tobacco companies. Worth \$ 206 billion over the ensuing 25 years, the agreement provided payments to states based on a formula developed by the attorney generals. Nassau County securitized its share of these funds (\$294,500,000) through the Nassau County Tobacco Settlement Corporation which is a special purpose local development corporation organized under the Not-for Profit Corporation Law of the State of New York.

Simply put, "securitization" means that the county sold its right to receive its future tobacco settlement payments in order to receive a lump sum, up-front payment by selling bonds backed by settlement payments. The County "securitized" (sold) its tobacco settlement revenue stream to a special purpose entity (SPE) established for the purpose of issuing bonds backed by the settlement funds.

The County deposited \$77,500,000 from the sale of the proceeds into an escrow account to be used to fund the County's obligation to make Historical Mission Payments and Article 6 Payments to Nassau Health Care Corporation (NHCC) pursuant to the Acquisition Agreement. There is approximately \$60,000,000 remaining in the escrow account. The County can draw down on this fund annually. The 2005 Budget assumes the usage of \$23.6 million for these purposes.



PURCHASING DEPARTMENT

Under Government Law, the Office of Purchasing is responsible for the purchase of all materials, supplies and equipment for County departments with the exception of the Board of Elections. This is accomplished by the determination of applicable procurement procedures, price and vendor selections, placement of purchase orders and procurement contract administration.

HISTORICAL TREND

	PR - PURCHASING DEPARTMENT							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget			
BF - RENTS & RECOVERIES	91,529	67,700	43,118	30,000	30,000			
BH - DEPT REVENUES	88	2,052	3,789	100	253,783			
Grand Total	91,618	69,752	46,907	30,100	283,783			

Department: Purchasing	
Fund: General Fund	
Control Center: 10	Purchasing
Object Code: BF	Title: Rents & Recoveries
Sub-Object Code: R0709	Title: Sale of County Property

Description:

The Purchasing Department sells unusable county property such as furniture, vehicles, IT equipment, etc. The following is the process to sell such items:

Purchasing receives a letter from user departments who are requesting that they possess surplus vehicles for sale. Purchasing then prepares a formal bid listing all surplus vehicles. The bid states the day and times when vehicles can be visually inspected and the bid opening date.

Purchasing then sends a letter to all vendors on its used vehicle list advising them when vehicles can be inspected, days, times, and bid opening date. This information is also advertised in Newsday. On the bid opening date, bids are opened and recorded on a spreadsheet. Bid deposits are sent to the Treasurers Office and the vendor is issued a receipt for their deposit.

Purchasing then awards each individual vehicle to the highest bidder. A Sales Order is then prepared to sell the vehicle to each of the highest bidders. Sales Orders are signed by the Director of Purchasing and approved by the County Attorney's Office. A letter is sent to the Deputy County Executive's office requesting approval and signature on each sales order. Upon receiving approved sales orders, Purchasing then mails sales order to the vendor.



The vendor comes into Purchasing to pay for the balance owed on the sales order. The vendor is issued a deposit slip which they take to the Treasurer's Office and pays the balance. When he returns to the Purchasing Department with the deposit slip showing paid in full, the Purchasing Department gives the vendor the keys & titles to the vehicles.

Control Center: 10	Purchasing
Object Code: BH	Title: Dept Revenues
Sub-Object Code: R2060	Title: On-Line Vendor Registration &
	Subscription Services

Description:

Revenues in this code are generated as a result of an E-Government/Smart Government Initiative to provide vendor subscription services via the web for a fee of \$100 annually. The service provides prenotification to subscription members of upcoming bids to be posted on the Nassau County website before they are posted (a pre-warning). It is expected that the revenue will be collected in various ways but most likely via a web based debit to the vendor's credit card.



RESERVES

Each year, the County generates recoveries from the disencumbrances of inactive contracts, purchase orders and requisitions. Given that it is impossible to predict with certainty in which departments these recoveries will occur, the Adopted Budget includes \$12.5 million in "Reserves". As actual recoveries are generated they are credited to individual departments.

HISTORICAL TREND

RS - RESERVES

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS	-	200	3,050	-	-
BF - RENTS & RECOVERIES	646,508	2,072,271	269,426	12,500,000	12,500,000
BH - DEPT REVENUES	400	1,683	-	-	-
Grand Total	646,908	2,074,154	272,476	12,500,000	12,500,000

Department: Reserves	
Fund: General Fund	
Control Center: 10	Reserves
Object Code: BF	Title: Rents and Recoveries
Sub-Object Code: R0704	Title: Recoveries - Prior Year

Description

Each year, the County generates recoveries from a variety of sources, including the disencumbering of inactive contracts and cancelled purchase orders. While the actual revenue raised is recorded as an actual in the departments that generate them, for budgeting purposes a \$12.5 million estimate is assumed in Reserves.



UNALLOCATED REVENUE

General Fund Unallocated Revenue includes countywide revenue collections such as the sales tax and property tax that are not credited to individual departments but to the County as a whole.

HISTORICAL TREND

	RV - GENERAL FUND UNALL	OCATED REVE	ENUE		
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BA - INT PENALTY ON TAX	20,156,287	0	(711)	-	-
BD - FINES & FORFEITS	2,224,819	2,249,936	1,593,318	2,145,552	2,145,552
BE - INVEST INCOME	8,056,330	(0)	77,514	· · · · -	· · · · ·
BF - RENTS & RECOVERIES	13,473,755	(2,899,734)	· -	-	-
BH - DEPT REVENUES		•	-	-	-
BS - OTB PROFITS	12,550,157	9,205,088	4,128,455	12,318,000	7,600,000
IF - INTERFUND REVENUE		-	-	· · · · ·	· -
NA - NIFA AID	63,820	15,000,000	-	15,000,000	7,500,000
SA - STATE AID	· -	-	-	-	
TL - PROPERTY TAX	108,677,209	129,529,695	141,274,936	136,984,462	112,769,518
TO - OTB 5% TAX	7,452,309	7,329,246	4,796,090	7,187,000	6,900,000
TX - SPECIAL TAXES	6,205,201	(0)			•
BW - IF CHARGES REVENUE	29,964,481	35,595,201	-	10,497,897	21,390,194
BQ - DEBT SERV FROM CAP	13,289	-	-	· · · · ·	· -
BO - PMT IN LIEU OF TAXES	2,973,673	4,205,489	1,837,104	3,803,000	-
TA - SALES TAX: COUNTY	773,974,689	779,062,057	559,912,419	851,905,710	907,089,227
TB - SALES TAX: PART CTY	48,997,101	48,920,380	37,998,487	49,971,201	57,567,863
Grand Total	1,034,783,119	1,028,197,359	751,617,612	1,089,812,822	1,122,962,354

FOLLOWING IS THE DISCUSSION OF EACH SUB-OBJECT CODE WITHIN A CONTROL CENTER

R0802 - FORFEITED BAIL 709,367 662,483 330,000 500,000 500		SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Bud
R0603 - FINES 1,515,451 1,587,453 1,242,718 1,645,552 1,645 1,64	BD - FINES & FORFEITS	NUE					
BH - DEPT REVENUES R0801 - MISC RECEIPTS R1701 - OTB PROFITS R1701 - OTB PROFITS R10NA - NIFA ASISTANCE R100B - N'S TRANSITIONAL ASSIST(NIFA) R12,550,157 R12,550,157 R100B - N'S TRANSITIONAL ASSIST(NIFA) R1201 - TAX LEVY COLLECTIONS R1206 - BENEFIT RECD FR DEF SALES TAX R1201 - TAX LEVY COLLECTIONS R1206 - BENEFIT RECD FR DEF SALES TAX R1181 - NEW YORK CITY OTB R1182 - NASSAU RESIONAL OTB R1183 - NUFFOLK REGIONAL OTB R1183 - SALES TAX LEVY COLLECTIONS R1184 - CAPITAL DISTRICT REGIONAL OTB R1185 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1196 - NASSAURE RECOVERY R1196 - CATSKILL REGIONAL OTB R1197 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1196 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1197 - NASSAURE RECOVERY R1198 - NIFAWHO PERATING R1301 - PAYMENT IN LIEU OF TAXES R1301 - PAYMENT IN LI							500,0
R0801 - MISC RECEIPTS R1701 - OTB PROFITS R1702 - OTB PROFITS R1703 - OTB PROFITS R1703 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1704 - OTB PROFITS R1705 - OTB PROFITS R1705 - OTB PROFITS R1705 - OTB PROFITS R1705 - OTB PROFITS R1706 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1706 - OTB PROFITS R1707 - OTB PROFITS R1706 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 - OTB PROFITS R1707 -		K0003 - FINES	1,313,431	1,367,433	1,242,710	1,043,332	1,040,0
BS - OTB PROFITS R1701 - OTB PROFITS 12,550,157 9,205,088 4,128,455 12,318,000 7,500 R10NA - NIFA ASSISTANCE R100B - NYS TRANSITIONAL ASSIST(NIFA) R1201 - TAX LEVY COLLECTIONS R1206 - BENEFIT RECIO FR DEF SALES TAX R1181 - NEW YORK CITY OTB R1182 - NASSAU REGIONAL OTB R1183 - SUFFOLK REGIONAL OTB R1185 - WESTERN REGIONAL OTB R1185 - WESTERN REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1187 - WESTERN REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1187 - WESTERN REGIONAL OTB R1186 - WESTERN REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1187 - WESTERN REGIONAL OTB R1186 - WESTERN REGIONAL OTB R1187 - WESTERN REGIONAL OTB R1187 - WESTERN REGIONAL OTB R1188 - WESTERN REGIONAL OTB R1189 - WISTERN REGIONAL OTB R1180 - SALES TAX - COUNTYWIDE R1190 - SALES TAX - COUNTYWIDE R1190 - SALES TAX - COUNTYWIDE R1190 - NAIFA WH DEBT R1190 - NAIFA WH DEBT R1190 - NIFA WH DEBT R1190 - NIFA WH DEBT R1190 - NIFA WH DEBT R1190 - NIFA WH DEBT R1190 - NIFA WH DEBT R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1195 - SALES TAX - HOTEL & ALC NON-LB R1196 - RAISH R1196 - RAISH R1196 - RAISH R1197 - RAISH R	BH - DEPT REVENUES	R0801 - MISC RECEIPTS	_	_		_	
R1701 - OTB PROFITS 12,550,157 9,205,088 4,128,455 12,318,000 7,600 NA - NIFA AID R10NA - NIFA ASSISTANCE R100B - NYS TRANSITIONAL ASSIST(NIFA) 63,820 15,000,000 - 15,000,000 - 15,000,000 - 17,500 R1201 - TAX LEVY COLLECTIONS 108,677,209 129,529,695 138,300,076 136,984,462 112,769 R1206 - BENEFIT RECO FR DEF SALES TAX - 2,2974,860 - 2,297	BE OTE BEOFITS						
R10NA - NIFA ASSISTANCE R100B - NYS TRANSITIONAL ASSIST(NIFA) 63,820 15,000,000 - 15,000,000 7,5	DO-OID I KOI II O	R1701 - OTB PROFITS	12,550,157	9,205,088	4,128,455	12,318,000	7,600,0
R10B - NYS TRANSITIONAL ASSIST(NIFA) 63,820 15,000,000	NA - NIFA AID						
TL - PROPERTY TAX R1201 - TAX LEVY COLLECTIONS R1206 - BENEFIT RECD FR DEF SALES TAX TO - OTB 5% TAX R1818 - NEW YORK CITY OTB R1181 - NEW YORK CITY OTB R1182 - NASSAU REGIONAL OTB R1183 - SUFFOLK REGIONAL OTB R1183 - SUFFOLK REGIONAL OTB R1184 - NEW YORK CITY OTB R1184 - NEW YORK CITY OTB R1185 - NESTERN REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1187 - NEW YORK CITY OTB R1188 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1188 - CATSKILL REGIONAL OTB R1185 - NESTERN REGIONAL OTB R1185 - NESTERN REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1186 - CATSKILL REGIONAL OTB R1187 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1188 - NESTERN REGIONAL OTB R1190 - SALES TAX - COUNTYWIDE R1190 -				45 000 000	-	15,000,000	7,500,0
R1201 - TAX LEVY COLLECTIONS R1206 - BENEFIT RECO FR DEF SALES TAX 108,677,209 129,529,695 138,300,076 136,984,462 112,769 2,974,860 1 -		KIUUB - NTS IKANSIIIONAL ASSISI(NIFA)	63,820	15,000,000	•	•	
R1206 - BENEFIT RECD FR DEF SALES TAX TO - OTB 5% TAX R1181 - NEW YORK CITY OTB R1182 - NASSAU REGIONAL OTB R1183 - SUFFOLK REGIONAL OTB R1183 - SUFFOLK REGIONAL OTB R1184 - CAPITAL DISTRICT REGIONAL OTB R1185 - WESTERN REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1186 - CAPITAL DISTRICT REGIONAL OTB R1196 - CAPITAL DISTRICT REGIONAL OTB R1196 - CAPITAL DISTRICT REGIONAL OTB R1196 - CAPITAL DISTRICT REGIONAL OTB R1196 - CAPITAL DISTRICT REGIONAL OTB R1196 - CAPITAL DISTRICT REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1196 - REGIONAL OTB R1197 - REGIONAL OTB R1197 - REGIONAL OTB R1197 - REGIONAL OTB R1198 - NIFA WHO DERATING R1198 - NIFA WHO DERATING R1197 - SALES TAX - COUNTYWIDE R1198 - NIFA WHO DERATING R1198 - SALES TAX - DONLY BE 48,997,101 R1195 - SALES TAX - HOTEL & ALC NON-LB R1196 - REGIONAL OTB R1197 - SALES TAX - COUNTY BE 48,997,101 S7,567	TL - PROPERTY TAX	R1201 - TAX LEVY COLLECTIONS	108.677.209	129.529.695	138.300.076	136.984.462	112.769.5
R1181 - NEW YORK CITY OTB 1,364,203 1,310,494 864,659 1,431,064 1,373 R1182 - NASSAU REGIONAL OTB 5,061,033 4,999,903 3,261,766 4,796,000 4,604 R1183 - SUFFOLK REGIONAL OTB 288,217 286,420 198,229 270,000 259 R1184 - CAPITAL DISTRICT REGIONAL OTB 336,994 339,966 216,753 336,000 322 R1185 - WESTERN REGIONAL OTB 190,805 192,854 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 184,916 177 R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 R115 - INTERFUND REVENUES OTHER 29,964,481 1,837,104 3,803,000 174 - 21,390 174 -			-	-		-	
R1182 - NASSAU REGIONAL OTB 5,061,033 4,999,903 3,261,766 4,796,000 4,604 R183 - SUEFOLK REGIONAL OTB 288,217 266,420 199,229 270,000 259 R1184 - CAPITAL DISTRICT REGIONAL OTB 336,994 339,966 216,753 336,000 322 R1185 - WESTERN REGIONAL OTB 190,805 192,854 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 164,916 177	TO - OTB 5% TAX	_					
R1183 - SUFFOLK REGIONAL OTB 288,217 286,420 198,229 270,000 259 R1184 - CAPITAL DISTRICT REGIONAL OTB 336,994 339,966 216,753 336,000 322 R1185 - WESTERN REGIONAL OTB 190,805 192,854 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 184,916 177 R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 21,390 R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 21,390 R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 21,390 R136,426 R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 R136,426 R136 R136 R136 R136 R136 R136 R136 R13							1,373,9
R1184 - CAPITAL DISTRICT REGIONAL OTB 336,994 339,966 216,753 336,000 322 R185 - WESTERN REGIONAL OTB 190,005 192,654 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 190,005 192,654 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 184,916 177 BW - IF CHARGES REVENUE							
R1185 - WESTERN REGIONAL OTB 109,805 192,854 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 118,258 169,000 162 R1186 - CATSKILL REGIONAL OTB 211,057 199,609 136,426 184,916 177 R115 - INDIRECT CHARGE RECOVERY R115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 21,390 R136 - PMT IN LIEU OF TAXES R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 R132 R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 R132 R1193 - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R1195 - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R1195 - SALES TAX - COUNTY WIDE R1196 - NIFA WH OPERATING (271,000) (1,000,000) (568,000) - R1196 - NIFA WH OPERATING (271,000) (1,000,000) (568,000) - R1195 - SALES TAX - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE R1195 - COUNTY WIDE							322.5
BW - IF CHARGES REVENUE R1110 - INDIRECT CHARGE RECOVERY R1115 - INTERFUND REVENUES OTHER R1301 - PAYMENT IN LIEU OF TAXES R1301 - PAYMENT IN LIEU OF TAXES R1301 - SALES TAX - COUNTYWIDE R139. MIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R1198 - NIFA WH OPERATING (271,000) (1,000,000) (568,000) - TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,467 49,971,201 57,567		R1185 - WESTERN REGIONAL OTB	190,805	192,854			162,2
R1110 - INDIRECT CHARGE RECOVERY R1115 - INTERFUND REVENUES OTHER 29,964,481 35,595,201 - 10,497,897 - 21,390 BO - PMT IN LIEU OF TAXES R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 TA - SALES TAX: COUNTY R1190 - SALES TAX - COUNTYWIDE 813,638,396 841,939,916 615,240,222 851,905,710 907,089 R119A - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R119B - NIFA WIH OPERATING (271,000) (1,000,000) (568,000) - TE - SALES TAX: PART CTY R1195 - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,467 49,971,201 57,567		R1186 - CATSKILL REGIONAL OTB	211,057	199,609	136,426	184,916	177,5
R1115 - INTERFUND REVENUES OTHER 21,390 BO - PMT IN LIEU OF TAXES R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 TA - SALES TAX: COUNTY R1190 - SALES TAX - COUNTYWIDE 813,638,396 841,939,916 615,240,222 851,905,710 907,089 R119A - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) 21,390 TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,97,101 53,433,202 37,998,487 49,971,201 57,567	BW - IF CHARGES REVENUE	_					
BO - PMT IN LIEU OF TAXES R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 TA - SALES TAX: COUNTY R1190 - SALES TAX - COUNTYWIDE R119A - NIFA WH DEBT R119B - NIFA WH OPERATING (271,000) (1,000,000) (568,000) TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,467 49,971,201 57,567			29,964,481	35,595,201	-	10,497,897	21,390,1
R1301 - PAYMENT IN LIEU OF TAXES 2,973,673 4,205,489 1,837,104 3,803,000 TA - SALES TAX: COUNTY R1190 - SALES TAX - COUNTYWIDE 813,638,396 841,939,916 615,240,222 851,905,710 907,089 (1),877,859 (54,758,803) - (54,758,803) - (77,000) (1,000,000) (568,000) - (77,000) (1,000,000) (DO DMT IN LIEU OF TAYES						,,-
R1190 - SALES TAX - COUNTYWIDE 813,638,396 841,939,916 615,240,222 851,905,710 907,089 R119A - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R119B - NIFA WH OPERATING (271,000) (1,000,000) (568,000) - TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,467 49,971,201 57,567	BO - PMT IN LIEU OF TAXES	R1301 - PAYMENT IN LIEU OF TAXES	2,973,673	4,205,489	1,837,104	3,803,000	
R1190 - SALES TAX - COUNTYWIDE 813,638,396 841,939,916 615,240,222 851,905,710 907,089 R119A - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803)	TA - SALES TAY: COLINTY						
R119A - NIFA WH DEBT (39,392,707) (61,877,859) (54,759,803) - R119B - NIFA WH OPERATING (271,000) (1,000,000) (568,000) - TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,487 49,971,201 57,567	TA - GALLO TAX. COUNTT	R1190 - SALES TAX - COUNTYWIDE	813.638.396	841.939.916	615.240.222	851.905.710	907,089,2
TB - SALES TAX: PART CTY R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,467 49,971,201 57,567		R119A - NIFA WH DEBT				-	
R1195 - SALES TX-HOTEL & ALC NON-LB 48,997,101 53,433,202 37,998,487 49,971,201 57,567		R119B - NIFA W/H OPERATING	(271,000)	(1,000,000)	(568,000)	-	
	TR - SALES TAX: PART CTY						
	TB ONEED TYDE TYDE OTT						



Department: Unallocated Revenue	
Fund: General Fund	
Control Center: 20	General Fund Taxes and Revenues
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R0602	Title: Forfeited Bail

Description:

When a person suspected of committing a crime is arrested, he/she posts bail to the District court in exchange for freedom until a court hearing. This money is remitted to the County Treasurer who deposits it. If the defendant is found guilty or does not appear for his/her court hearing, this money is kept as forfeiture bail.

Legislative authority:

General Municipal Law - NYS.99-M

Control Center: 20	General Fund Taxes and Revenues
Object Code: BD	Title: Fines and Forfeits
Sub-Object Code: R603	Title: Fines

Description:

This revenue derives from traffic and traffic related criminal fines received from the County courts. Traffic fines from pre-1995 judgments and fines from criminal misdemeanors and arrests are collected by the courts instead of the Traffic and Parking Violations Agency (TPVA) and remitted to the County.

Legislative authority:

Judiciary Law Section 790, 791; Criminal Law Article 540; County Law Section 215(11)

Control Center: 20	General Fund Taxes and Revenues
Object Code: BS	Title: OTB Profits
Sub-Object Code: R1701	Title: OTB Profits

Description:

The Nassau Regional Off Track Betting Corporation, (better known as Nassau Downs OTB), a public benefit corporation, was formed on August 19, 1974 and enacted by the County on June 24, 1974. The



Corporation provides off-track betting services for thoroughbred and harness racing and distributes all of the net profits generated into Nassau County's General Fund. The net profits are from the commissions and surcharges earned on pari-mutuel betting (betting where winners share the total amount wagered on thoroughbred and harness racing) less operating expenses, administrative expenses, payments to the racing industry, New York State and other local governments.

Legislative authority:

Section 172 of Article VIIA, of Chapter 346 of the Laws of 1973 as amended by Chapter 573 of the Laws of New York State. Enabling legislation by the Nassau County Board of Supervisors electing to participate in Off-Tack Betting was enacted on June 24, 1974 by Local Law 10 of 1974.

Control Center: 20	General Fund Taxes and Revenues
Object Code: NA	Title: State Aid
Sub-Object Code: R10NA	Title: NIFA Aid

Description:

The Nassau County Interim Finance Authority (NIFA) is a public benefit corporation of the State of New York created by the Nassau County Interim Finance Authority Act, Chapter 84 of the Laws of 2000, as supplemented by Chapter 179 of the Laws of 2000 and as amended from time to time (the "Act"). NIFA has certain powers under the Act to monitor and oversee the County's finances, including Covered Organizations, and upon the declaration of a "control period," additional oversight authority. In addition, NIFA is empowered to issue its bonds and notes for various County purposes, including the restructuring of a portion of the County's outstanding debt. As part of the agreement that created NIFA, the State promised to provide \$100 million in transitional aid over five years. This \$7.5 million revenue in the 2005 Budget represents the last installment.

Legislative authority:

Chapter 84 of the Laws of 2000, as supplemented by Chapter 179 of the Laws of 2000.

Control Center: 20	General Fund Taxes and Revenues
Object Code: TL	Title: Property Tax
Sub-Object Code: R1201	Title: Tax Levy Collection



Description:

There are approximately 416,000 parcels of land in Nassau County and, to serve as the basis for property taxes, the Nassau County Department of Assessment assesses each parcel to support the County's General Fund property tax levy and the tax levies for the three towns, all but one of the 56 school districts and 225 county and town special districts. The levy of the property tax is at the sole discretion of the County, subject to constitutional and statutory limitations.

State law requires that all real property in Nassau be placed in one of the following four classes:

- <u>Class One</u> one, two and three-family homes and residential condominiums of three stories or less.
- <u>Class Two</u> apartments, residential cooperatives and residential condominiums of four stories or more.
- <u>Class Three</u> public utility equipment.
- <u>Class Four</u> all other property (principally commercial, industrial and vacant property).

The tax is calculated by multiplying the tax rate (set by The Legislature) and the assessed value (a percentage of fair market value) which is calculated by the Assessor. The following schedule only shows the general fund portion of property tax. The remaining four funds also include a property tax levy.



SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

	BUDGET
	FY 2005
FUNDS	ADOPTED
General Fund	
Hempstead	
Class One	4.897
Class Two	22.348
Class Three	29.041
Class Four	19.076
Oyster Bay	
Class One	4.915
Class Two	22.366
Class Three	29.059
Class Four	19.094
North Hempstead	
Class One	4.919
Class Two	22.370
Class Three	29.064
Class Four	19.098
Long Beach	
Class One	8.904
Class Two	26.355
Class Three	33.048
Class Four	23.083
Glen Cove	
Class One	4.890
Class Two	22.341
Class Three	29.035
Class Four	19.069



SCHEDULE OF TAX RATES PER \$100 ASSESSED VALUATION

	BUDGET
	FY 2005
FUNDS	ADOPTED
General Fund	
Hempstead	
Class One	4.897
Class Two	22.348
Class Three	29.041
Class Four	19.076
Oyster Bay	
Class One	4.915
Class Two	22.366
Class Three	29.059
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North Hempstead	
Class One	4.919
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Class Three	29.064
Class Four	19.098
Long Beach	
Class One	8.904
Class Two	26.355
Class Three	33.048
Class Four	23.083
Glen Cove	
Class One	4.890
Class Two	22.341
Class Three	29.035
Class Four	19.069



General Fund	Rate	Unit	Revenues
		Assessed Value	
2003 Actual	Various	4,119,080,032	129,529,695
2004 Actual	Various	1,613,804,889	141,247,362
2005 Budget	Various	1,582,292,371	112,769,518.

Legislative authority:

County Law Section 360(3).

Control Center: 20	General Fund Taxes and Revenues
Object Code: TO	Title: OTB 5% Tax
Sub-Object Code: R1181-1186	Title: OTB Surcharge

Description:

There is a 5% surcharge on pari-mutuel (betting where winners share the total amount wagered on thoroughbred and harness racing) winnings attributable to persons having placed bets in New York State on races in Nassau County at off-track betting facilities through out NYS, except at tele-theatres.

Legislative authority:

Section 532 of the Racing, Pari-Mutuel Wagering & Breeding Law of New York State.

Control Center: 20	General Fund Taxes and Revenues
Object Code: TA/TB	Title: Sales Tax
Sub-Object Code: R1190/R1195	Title: Sales Tax Countywide/Part County

Description:

The County's sales tax is collected by the State. The County's share of the 8¾% sales tax rate is 4¼%. This rate remains in effect through November 30, 2005 when it reverts to 3% unless the County Legislature renews certain provisions of the tax law. Unless specifically exempted or excluded, sales tax is payable on retail sales of tangible property, food and drink, certain enumerated services, utilities, rent for occupancy of hotel and motel rooms, certain admission charges to places of amusement and certain dues. The remainder 4½% is the State's share (including a ¼% component imposed within the Metropolitan Commuter Transportation District). The County must allocate ¼% of its 4+¼% sales tax to towns and cities within the County under a local government assistance program established by the County and authorized by Section 1262-e of the tax law. This is called Part County Sales Tax and is shown on as Object Code TB-R1195.



Legislative authority:

New York State tax law article 28, section 1105 and article 29, section 1210.



COUNTY TREASURER

The Office of the Treasurer manages and invests County funds, maintains banking and financial relationships, oversees the County's borrowing, maintains an account of receipts and disbursements collects tax delinquencies, processes the payment of property tax refunds, and oversees the sale of tax liens. This office has the primary responsibility for the issuance of all County debt and invests excess funds as available, it is organized into three units: Debt and Investments; Tax Sale and Records; Tax Certiorari and Accounting.

HISTORICAL TREND

TR - COUNTY TREASURER

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BA - INT PENALTY ON TAX	-	22,455,742	18,674,290	23,380,000	24,180,000
BD - FINES & FORFEITS	6,273	11,879	13,840	12,000	12,000
BE - INVEST INCOME	-	6,143,262	5,261,739	8,000,000	9,000,000
BF - RENTS & RECOVERIES	23,943	92,912	58,740	-	75,000
BH - DEPT REVENUES	386,738	568,146	766,625	280,000	280,000
SA - STATE AID	-	-	-	-	-
TX - SPECIAL TAXES	-	5,632,158	3,904,794	5,970,000	5,970,000
BO - PMT IN LIEU OF TAXES	-	-	-	-	4,500,000
Grand Total	416,953	34,904,100	28,680,029	37,642,000	44,017,000

FOLLOWING IS THE DISCUSSION FOR EACH SUBOBJECT CODE WITHIN A CONTROL CENTER



	555	Y TREASURER				
CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Bi
UNTY TREASURER						
BA - INT PENALTY ON TAX						
DA INTERNETION DA	R0301 - INTEREST ON TAXES		10,758,565	9,088,195	13,980,000	13,98
	R0303 - TAX SALE EXPENSE		820,076	819,000	1,500,000	1,50
	R0305 - PENALTY ON DELINQUENT TAXES		4,433,620	3,441,367	4,500,000	5,10
	R0307 - DIFFERENTIAL LIEN INTEREST		3.493.418	3,243,540	1,900,000	1,90
	R0308 - TAX LIEN ADVERTISING FEE		446,245	401,698	1,300,000	1,50
	R0309 - LISTING FEE-TAX DELING, PROP		2,503,817	1,680,490	1,500,000	1,70
DD 511150 0 50D55170			_,,	1,000,000	1,000,000	-,
BD - FINES & FORFEITS			44.070	40.040	40.000	
	R0601 - FORFEIT SALE DEPOSIT R0603 - FINES	6,273	11,879	13,840	12,000	
	R0603 - FINES	•	-	-	-	
BE - INVEST INCOME	_					
	R0790 - INVESTMENT INCOME	-	3,147,895	3,566,832	5,800,000	6,80
	R0793 - INV INC FROM CAP	-	1,254,754	473,657	1,200,000	1,20
	R0797 - INT INC FROM NIFA DEBT	-	1,443,727	939,485	1,000,000	1,00
	R0799 - INT INC HELD (NIFA EXPENSES)	-	(26,135)	(1,207)	-	
	R079A - S/T INT INC-NIFA	-	350,666	282,972	-	
	R079B - S/T W/H NIFA EXP	-	(27,645)	-	-	
BF - RENTS & RECOVERIES						
	R0701 - CASH RECOVERY	-	-	-	-	7
	R0704 - RECVRY PRIOR YR APPR	23,943	92,157	58,554	-	
	R0709 - SALE COUNTY PROPERTY	0	755.68	185.91	-	
BH - DEPT REVENUES						
BIT - BETT REVENUES	R0801 - MISC RECEIPTS	42.488	80.181	429.433	100,000	10
	R0802 - CT&TRUST FND FEE&CTF	72,457	179,314	113,780	130,000	13
	R0803 - CASH BAIL	193.045	207,127	161,122	50.000	
	R0808 - FEES	78,748	101,524	62,320	50,000	•
	R0828 - OTHER WELFARE RCPTS	-	-	(30)	-	
				` '		
SA - STATE AID	R100B - NYS TRANSITIONAL ASSIST(NIFA)		_		_	
	·····					
TX - SPECIAL TAXES	_					
	R1102 - ADM TAX BELMONT PARK	-	74,451	51,870	70,000	7
	R1192 - HOTEL/MOTEL ROOM TAX	-	2,862,921	1,954,970	2,900,000	2,90
	R1194 - ENTERTAINMENT TAX	-	2,694,787	1,897,954	3,000,000	3,00
BO - PMT IN LIEU OF TAXES						
	R1301 - PAYMENT IN LIEU OF TAXES	-	-	-	-	4,50

Department: Treasurer	
Fund: General Fund	
Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0301	Title: Interest Penalty on School &Gn'l Real Estate Txs

Description:

If school and general taxes are not paid in time to the towns on June 1st and September 1st of each year they are considered delinquent. There is a 1% per month interest charged on the late tax compounded for every month the payment is outstanding.

Legislative authority:

Nassau County Administrative code. Chapter V. Article 1Sec. 11-23.



Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0303	Title: Tax Sale Expense

Description:

This revenue has been reassigned and subsequent to FY2005, it will be reflected in revenue codes R0308 and R0309. Consequently this R0303 code will be taken out of the Treasury Department.

Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0305	Title: Penalty On Delinquent Taxes

Description:

When property taxes are not paid on time, the following occurs:

- a) General real estate taxes due on January 1st and not paid by February 10th or taxes due July 1st and not paid by August 10th are charged with a 2% penalty. During the "late periods" of February 11 through February 28 and August 11 through August 31, principal and the 2% penalty may be paid to the town or city. If payment is made during this "late period," the town or city keeps the 2 % penalty. After the late period, commencing March 1 and September 1, payments must be made to the County and the County pays the town or city the unpaid principal amount of taxes collectible by each respective receiver for towns, special districts and any other special assessments. On March 1 and September 1, the County imposes a 5% penalty on the total amount then due, the original principal plus the 2% penalty and a \$75 listing fee. (discussed in CC 10 BA RO309, below) Thereafter, a 1 % penalty is imposed on the first day of each subsequent month on the total amount then owing. For example, between March 1 and March 31, if unpaid, the amount owed is principal plus the 2% penalty plus 5 % of that total plus \$75. On April 1 another 1 % of all those amounts are added to the balance owed.
- b) School taxes due on October 1st and not paid by November10th or May 10th are charged with a 2 % penalty. During the "late period" of November 11 through November 30th and May 11 through May 3st1, principal and the 2% penalty may be paid at the town or city. If payment is made during this "late period," the town or city keeps the 2 % penalty. After the late period commencing December 1st and June1st, Payments must be made to the County and the County pays the school districts the unpaid principal amounts of their taxes. On December 1st and June 1st, the county imposes a 5% penalty on the total amount then due, the original principal plus the 2% penalty, and a \$75 listing fee. Thereafter, a 1 % penalty is imposed on the first day of each subsequent month on the total amount then owing. For example, between June1st and June 30th, if unpaid, the amount owed is principal plus the 2% penalty plus 5% of that total plus \$75. On July 1 another 1% of all those amounts are added to the balance owed.



Legislative authority:

Nassau County Administrative code. Chapter V. Sec. 18-20

Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0307	Title: Differential Lien Interest

Description:

If school and general real estate taxes have been outstanding for one year and unpaid, a lien is authorized by the court and registered against the property in February of the subsequent year; in time for the tax lien sale on the third Tuesday of each February.

When liens are sold to private investors at the tax sale auction, they purchase the lien at a certain interest rate determined by bidding. A tax payer may desire to redeem this lien by paying a 10% interest to the county. The county then retains the difference in interest between which the lien was sold at the auction to the investor and the amount that was paid by the tax payer to redeem the lien.

Legislative authority:

Nassau County Administrative code. Chapter V. A.2.Sec.32-40

Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0308	Title: Tax Lien Advertising Sale

Description:

A one time fee of \$75 is charged to taxpayers on their delinquent taxes to recover the cost of advertising the late tax in several newspapers. Annually during the last quarter of each year the county begins to prepare for the tax lien sale held in February of the following year. In compliance with the Administrative Code the Treasury department must advertise the liens in the local newspaper where the property is located.

Legislative authority:

Nassau County Administrative code. Chapter V. A.2.Sec.33-39



Historical Rate Change

When were fees established? 1982	
By what local, state or other law? Local Law 1 Nassau County Administrative Code V.Sec.35-36	
On what basis was the fee level determined? Not known	
Year fee was last adjusted: 2004	
Potential Fee Increase. This fee will be increased from \$75 to \$85 effective January 2005	

Control Center: 10	County Treasurer
Object Code: BA	Title: Interest Penalty on Tax
Sub-Object Code: R0309	Title: Listing Fee-Tax Delinquent Properties

Description:

A fee of \$75 is charged when school and general taxes are not paid on time. It is imposed to recover the administrative cost incurred by the county for having to record and keep track of the interest due.

Historical Rate Change

When were fees established? March 1981
By what local, state or other law? Local Law.No.1.March 1981.
On what basis was the fee level determined? Not known
Year fee was last adjusted: 2004
Potential Fee Increase: This fee will increase to \$85, effective 2005

Control Center: 10	County Treasurer
Object Code: BA	Title: Fines & Forfeits
Sub-Object Code: R0601	Title: Forfeit Sale Deposit

Description:

When private investors purchase tax liens, they are required to make a deposit of 10% of the value of the lien. They are then given 60 days to submit the remaining 90 % of the value of the lien. If they do not remit within 60 days, the 10% deposit is forfeited automatically and is considered earned revenue for the County.



Control Center: 10	County Treasurer
Object Code: BE	Title: Investment Income
Sub-Object Code: R0790,R0793	Title: Investment Income

Description:

In accordance with the General Municipal Law of the State of New York, the County may invest in certificate of deposits, money markets and time deposit accounts, repurchase agreements, obligations of the United States Government and obligations of the State of New York and its various municipal subdivisions. To the extent authorized by law in prior years the county has invested in repurchase agreements and certificates of deposit with various commercial banks and investments firms as approved by the New York State Comptroller. Repurchase agreements and certificates of deposit are collateralized by obligations of the United States Government. Due to the declining interest rates paid by the investment institutions, during late 2002 and 2003, the County discontinued investing in repurchase agreements. and instead maintains cash and cash equivalents in money market interest bearing bank accounts at rates averaging 1.35% annually. During Fiscal 2004, the composition of investments in the County was money market accounts and interest bearing checking accounts. As of December 31, 2004, the County maintained approximately \$520 million in these accounts. Annual interest rates averaged 1.62 percent for the year.

Legislative authority:

Sec. 39 General Municipal Law New York State.

Control Center: 10	County Treasurer
Object Code: BE	Title: Investment Income
Sub-Object Code: R0797	Title: Interest Income from NIFA Debt

Description:

When the Nassau County Interim Finance Authority (NIFA) borrows money on behalf of the County for capital projects or bond proceeds, NIFA holds this money in an account until it is due for disbursement. During this period, the money earns interest, which is later paid to the County by NIFA. Similarly all of the 8 3/4% sales tax that is collected by retailers within Nassau County is remitted to the State. The 4 1/4% portion that is owed to the County is intercepted by NIFA who keeps a percentage, and uses it for debt service payments. This money is placed in an account where it earns interest, which is later given to the County as interest income.



Legislative authority:

NIFA Act; Tax Law Sec.1261

Control Center: 10	County Treasurer
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0701,R0709	Title: Cash Recovery/ Sale of County Property

Description:

When a contractor enters into an agreement with the County to perform capital work, a 5% deposit is required from the contractor in good faith. If the contractor does not perform work in accordance with the agreement the contract is broken and the deposit is forfeited. It then becomes revenue to the County and is recorded as a recovery item. Also when the County sells property that was seized due to non-payment of taxes, the excess revenue gained above the outstanding tax obligation is recorded as recoveries in the Treasurer's office.

Control Center: 10	County Treasurer
Object Code: BF	Title: Department Revenues
Sub-Object Code: R0801	Title: Misc. Receipts

Description:

The Treasurer's office often records cash receipts of unbudgeted items or unexpected revenue deposited by a department without generating a revenue receipt (RC document in NIFS- revenue cash receipt). The RC is used to document the revenue source, but often this information is either missing or incorrect. For expediency, the monies are deposited and recorded to this Miscellaneous Receipt Account.

At year end, before the close of the accounting period, these receipts will be properly classified and accounted for accordingly. Also, when the Planning Department escrow account (bond money from developer for County projects held until completion) is closed out, the bank sends a check made out to the Treasurer of Nassau County. This check is deposited as miscellaneous receipts and the Treasurer generates a check to the proper company and this is drawn against miscellaneous receipts. Stale dated tax redemption checks are also recorded in miscellaneous receipts until the owners are notified and the checks are replaced.



Control Center: 10	County Treasurer
Object Code: BH	Department Revenues
Sub-Object Code: R0802	Title: Court &Trust Fund Fee

Description:

The Treasurer's Budget includes revenue earned when money is placed on deposit with the court (county, district or civil) for an unsettled estate, foreclosure surplus or a trust. A 2% fee is assessed whenever this money is disbursed to the assigned party.

Legislative authority:

New York State Law .Sec.8010

Control Center: 10	County Treasurer	
Object Code: BH	Title: Department Revenues	
Sub-Object Code: R0803	Title: Cash Bail	

Description:

When a person suspected of committing a crime is arrested, he or she submits a bail to District Court in exchange for freedom until a court hearing. This money is sent to the County Treasurer, who deposits it. When the accused is exonerated or the case is concluded, assuming the accused was present at all court hearings, a court order for return of bail is submitted to the Treasurer's office by the court. This money is then refunded less a 3% fee, 1% percent goes to the department of Probation and the other 2% stays in the Treasurer Department as revenue. If the defendant was found guilty or did not show up for their court hearing, this money is kept by the County Treasurer as forfeited bail.

Legislative authority:

General Municipal Law. NYS.99-M



Control Center: 10	County Treasurer
Object Code: BH	Title: Department Revenues
Sub-Object Code: R0808	Title: Misc. Fees.

Description:

The Treasurer's office collects fees including the following:

Landlord Fees- The Treasury Department collects rental quarterly from three tenants at the County owned Mitchell field property- UPS, Bergwell and the Coliseum.

Tax Deeds Fees- When a lien holder acquires a new lien he applies for a new deed in his name. There is a one time fee of \$25 for this new lien. There is also a 2% fee for cash that is held in the Planning escrow accounts.

Control Center: 10	County Treasurer
Object Code: TX	Special Taxes
Sub-Object Code: R1102	Title: Admission Tax Belmont Park

Description:

When admission fees are collected by The New York Racing Association at Belmont Park, 3% is sent to the City of New York. The City then sends 75 % of this amount to the Nassau County Treasurer as tax revenue. This is done twice a year, in accordance with the racing seasons in the Fall and in the Spring.

Legislative authority:

9 New York State Law- CRR Part 4500 SEC 806,807

Control Center: 10	County Treasurer
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel / Motel Tax

Description

The hotel and motel occupancy tax is a 3% of the per diem rental fee for each room, provided, however, that such tax is not applicable to a permanent resident of such hotel and motel. This rate supersedes the ¼% rate imposed by Local Law 12-1994. As per Local Law No. 29-2000, the tax rate was increased to three percent (3%) effective September 1st, 2000 and expires December 31st, 2005. Of this new total, seventy-five percent (75%) is distributed to the County's General Fund by the Treasurer's Office. The remaining twenty-five (25%) is distributed as follows:

- (i) Planning (Tourism and Promotion-Long Island Convention & Visitors Bureau) 16.67%
- (ii) Recreation & Parks 5.25%



(iii) Cultural Development – 3.08%

The Department of Cultural Development is no longer in existence and the allotted revenue is being tracked by the department of Treasury. This department has since initiated the enactment of a county resolution to properly assign this revenue.

Starting in 2005, the LIVB will be receiving its share through Recreation and Parks.

Legislative authority

Local Law No.29-2000

Collection Process:

Hotels and Motels of Nassau County collect and remit to the County Treasurer who allocates as designated by Local Law.

Historical Rate Change

When were fees established? Jan 1994
By what local, state or other law? Local Law.12-94.
On what basis was the fee level determined? A percentage of Hotel/Motel occupancy revenue.
Year fee was last adjusted: 2000
Potential Fee Increase: Law expires December 31 st , 2005

Control Center: 10	County Treasurer
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1194	Title: Entertainment Tax

Description:

Whenever a commercial or professional entertainment event is held at specific venues in Nassau County a surcharge of \$1.50 is applied to every ticket sold. This payment is submitted to the Treasury Department of Nassau County on a monthly basis. The following venues are eligible for this charge: Jones Beach, Westbury Music Fair and Nassau Coliseum.

Legislative authority:

Local Law 28- 2000

Collection Process:

The operators collect this tax at each event and it is remitted to the County Treasurer on a monthly basis.



Control Center: 10	County Treasurer
Object Code: BO	Title: Payment in lieu of Taxes
Sub-Object Code: R1301	Title: Payment in lieu of Taxes

Description:

These are payments made to the County resulting from an arrangement made between the Industrial Development Agency (IDA) and property developers as an inducement to return "non-paying property tax properties" to the tax role. These are usually commercial properties that are not assessed on the tax role and through a special agreement made by the Industrial Development Agency, the developer is billed every six months. Previously, this revenue was recorded as a PILOT payment in the Treasurer's office, however it has since been reassigned to the Assessment Department.

ECONOMIC DEVELOPMENT REVENUE BY DEPARTMENT



PLANNING

The Nassau County Planning Commission, as defined in Section 1610 of the County Charter, is responsible for approving the subdivision of land within the County. The Planning Department processes and reviews subdivision applications and makes recommendations to the Planning Commission.

The Planning Department is divided into three divisions: Land Use Planning, Transportation and Geographic Information Systems (GIS). The Land Use Planning Division is responsible for review and analysis of subdivision applications, zoning map/code revisions, and development applications that appear before the Planning Commission. In an arrangement that is unique among New York counties, the Planning Department, through the Planning Commission has original jurisdiction over subdivisions within the towns and advisory jurisdiction over all other land use matters. The General Planning Division also processes and reviews zoning referrals received from Nassau County's 69 municipalities and makes recommendations to the Planning Commission after reviewing and analyzing each zoning case. The Commission also is charged with review of all County land sales and open space acquisition

HISTORICAL TREND

PL - PLANNING

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BC - PERMITS & LICENSES	14,400	1,300	-	-	-
BD - FINES & FORFEITS	-	-	-	30,000	30,000
BF - RENTS & RECOVERIES	-	-	144,971	-	-
BH - DEPT REVENUES	1,162,578	923,668	371,677	1,470,000	1,095,500
BK - SERVICE FEES	-	26,316	21,080	-	260,000
FA - FEDERAL AID	-	560,681	956,147	-	-
TX - SPECIAL TAXES	651,473	611,231	417,384	650,000	-
Grand Total	1,828,451	2,123,195	1,911,260	2,150,000	1,385,500

FOLLOWING IS THE DISCUSSION FOR EACH SUBOBJECT CODE WITHIN A CONTROL CENTER

PL - PLANNING 10 - PLANNING BC - PERMITS & LICENSES R0520 - LOCATION PERMITS 14,400 1.300 **BD - FINES & FORFEITS** R0603 - FINES 30,000 30,000 **BF - RENTS & RECOVERIES** R0704 - RECVRY PRIOR YR APPR 144.971 BH - DEPT REVENUES R0808 - FEES 319.107 273.668 368,442 600.000 485.000 R0809 - CONCESSIONS **BK - SERVICE FEES** R2113 - GIS REVENUE 26,316 21,080 260,000 FA - FEDERAL AID R0901 - REIMBURSED EXPEND 560,681 956,147 R1078 - NYS PASS THRU FEDERAL FUNDS TX - SPECIAL TAXES R1192 - HOTEL/MOTEL ROOM TAX 611,231 Grand Total 775.000



Department: Planning	
Fund: General	
Control Center: PL10	Planning
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

The County, upon recommendation of the Planning Commission, has the authority to levy fines for unauthorized building construction. When such an infraction is discovered, the County Attorney assesses the fine against the violator. The fine is intended to be both punitive and a deterrent to future infractions.

Legislative authority:

Section 1610.7 of the Nassau County Administrative Code sets forth the power to levy these fines.

Historical Rate Change

When were fees established? 9-25-89
By what local, state or other law? Local law 8; 1989
On what basis was the fee level determined? Not known
Year fee was last adjusted: 1989
Potential Fee Increase: In 2004, fines were increased from \$1000 per offence to \$10,000
Demand for service: Approximately five infractions are discovered each year

Fund: General	
Control Center: 10	Planning
Object Code: BH	Title: Departmental Fees
Sub-Object Code: R0808	Title: Fees

Description:

The Planning Department Budget contains revenues from filing fees, which are paid by applicants for the review of subdivision maps and for construction inspections. Fees are collected by the Planning Commission at the time of filing and are intended to cover the administrative costs of performing technical reviews. Fees may also be used to fund any technical consultants that may be necessary, although this is rarely done.



Legislative authority:

Section 1610 of the Nassau County Administrative Code establishes the authority to assess fees. Increases must be authorized by the County Legislature.

Historical Rate Change

ΙV	vnen	were	rees	established?	1945
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By what local, state or other law? County Administrative Code

On what basis was the fee level determined?

Year fee was last adjusted: 2002

Demand for service, e.g., number of inspections, subdivision maps, environment assessments, etc



Schedule of Filing Fees charged by Nassau County Planning Commission

Category	Fee
Waiver of Filing Requirements Fee - Residential Waiver of Filing Requirements Fee - Other Preliminary Subdivision Maps Fee - Residential Preliminary Subdivision Maps	\$300 \$660 \$300
Fee - Other	\$660
Final Subdivision Maps Fee	\$1,200
Lot Line Adjustment Fee	\$180
Re-Hearing Fee	\$300
Modification Fee	\$300
Miscellaneous Fee	\$300
Extension of Time Fee Environmental Assessment	\$300
Review Fee	\$300
Environmental Impact Statement Draft Fee	\$600
Environmental Impact Statement Final Fee Application to File Bond &	\$1,200
Escrow Fee	\$300
Reduction of Bond Fee	\$300
Release of Bond & Escrow Fee	\$300
Inspection Fee	7% of Bond & Escrow (Combined)
Reproduction of Maps Fee	\$8
Postage & Handling Fee	\$5, or actual cost, if greater
Returned Checks Fee	\$25



Department: PL	
Fund: General	
Control Center: 10	Planning
Object Code: BK	Title: Service Fees
Sub-Object Code: R2113	Title: GIS Revenue

Description:

Geographic Information Systems are complex computer technologies that combine the location of geographic data consisting of natural and man-made features with the traditional data or 'attributes' that describe those features. The GIS software tools use this information for a variety of spatial analysis and display functions (reports, maps, etc.) to support decision-making requirements of the County and local governments. This data is sold to the private sector and other public entities as maps both hard copy and digital. The County is looking to invest in an E government solution, which provides web service to customers seeking GIS data. Fees were approved in 2004. To accommodate this future service. This will allow patrons, private and government to purchase GIS data on a subscription bases or with a credit card through internet access to the County's data base. This access will be safe guarded by a protected firewall and authorized password entry. This will increase the electronic sales of GIS data and ultimately increase County revenue while expanding internet services to the public.

To date, the County is enhancing the web services with an "E-Government" initiative solution. These enhancements are occurring in stages and, for this project, it is expected to begin in the latter part of 2005.

Legislative authority:

Section 1, Local law 19-2001 amended 2002 clerk item # 474-02. Later amended in 2004

Historical Rate Change

When were fees established? 2001 & 2002
By what local, state or other law? Section 1 of local law 19-2001
On what basis was the fee level determined? Full market value
Year fee was last adjusted: 2004
Potential Fee Increase: Subscription services fees were established for 2005.
Demand for service: Requests for maps, hard copy & digital.



GIS FEE SCHEDULE

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Town of North Hempstead 11,000.00 n/a Town of Oyster Bay 21,500.00 n/a City of Glen Cove 1,300.00 n/a			60,000.00	n/a
Town of Oyster Bay 21,500.00 n/a City of Glen Cove 1,300.00 n/a				
City of Glen Cove 1,300.00 n/a				
	City of Glen Cove City of Long Beach		1,300.00 450.00	n/a n/a



Department: Pl	
Fund: General	
Control Center: 10	Planning
Object Code: TX	Title: Special Taxes
Sub-Object Code: R1192	Title: Hotel/Motel Room Tax

Description:

The hotel and motel occupancy tax is a 3% of the per diem rental fee for each room, provided, however, that such tax is not applicable to a permanent resident of such hotel and motel. As per Local Law No. 29-2000, the tax rate was increased to three percent (3%) effective September 1st, 2000. Of this new total, seventy-five percent (75%) is distributed to the County's General Fund by the Treasurer's Office. The remaining twenty-five (25%) is distributed as follows:

- (i) Planning (Tourism and Promotion-Long Island Convention & Visitors Bureau) 16.67%
- (ii) Recreation & Parks 5.25%
- (iii) Cultural Development 3.08%

Legislative authority

Local Law No.29-2000. This law expires December 31st, 2005.

Collection Process:

Hotels and Motels of Nassau County collect and remit to the County Treasurer who allocates as designated by Local Law.

Starting in 2005, the LIVB will be receiving its share of hotel/motel tax revenue through Recreation and Parks.

Historical Rate Changes

When were fees established? 1994
By what local, state or other law? Local law 12. 1994
On what basis was the fee level determined? Percentage (3 %) of hotel/motel occupancy revenues
Year fee was last adjusted: 2000

	% By Law	Total Revenue	Revenues
2002 Actual	16.67%	3.9 Million	651,473
2003 Actual	16.67%	3.7 Million	611,233
2004 Projection	16.67%	3.88 Million	650,000



		PL - PLANNIN	G			
Control CObject 20 - BUS SHELTER MAINT-CLEANING	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES	R0809 - CONCESSIONS	843,471	650,000	3,235	870,000	610,500
Grand Total		843,471	650,000	3,235	870,000	610,500

Department: Planning	
Fund: General	
Control Center: 20	Bus Shelter Maintenance-Cleaning
Object Code: BH	Title: Dept Revenues
Sub-Object Code: R0809	Title: Concessions

Description:

The revenue from the bus shelter program derives from the sale of advertising space on bus shelters and benches owned by the County. Culver Amherst, a media company that specializes in bus shelter and other outside advertising is under contract with the County to install and maintain the bus shelters for Nassau County.

Legislative authority:

There is a contract between Nassau County and Culver that began in 1997 and ends in early 2007.

Distribution process:

Nassau County receives four checks in the amount of \$25,000 each, over the course of the year. Planning receives a check for 55.5% of ad revenue less the \$100,000, at one time, generally in the spring or summer.

Historical Rate Changes

When were fees established? In the original contract. 1997
By what local, state or other law? Not applicable
On what basis was the fee level determined? Negotiation with private contractor
Year fee was last adjusted: 1997
Potential Fee Increase None under present contract
Demand for service: Possible expansion of program by adding sites.



CASA

The Coordinating Agency For Spanish Americans (CASA) serves the Latino community and connects residents with appropriate programs within Nassau County government. It fosters participation in local government and facilitates access to its services. It serves as a resource, referral and advocacy and provides essential bilingual services.

HISTORICAL TREND

SA - COORD AGENCY FOR SPANISH AMERICANS							
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget		
BH - DEPT REVENUES	3,000	11,210	14,000	83,000	30,000		
Grand Total	3,000	11,210	14,000	83,000	30,000		

FOLLOWING IS THE DISCUSSION FOR EACH SUBOBJECT CODE WITHIN A CONTROL CENTER

	SA - COORD AGEN	CY FOR SPANIS	H AMERICAI	NS		
Control CObject 10 - C.A.S.A.	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BH - DEPT REVENUES						
<u> </u>	R0801 - MISC RECEIPTS	-	11,210	14,000		30,000
	R0808 - FEES R9822 - CHARGES TO GRANTS	3,000	-	-	80,000 3,000	-
Grand Total		3,000	11,210	14,000	83,000	30,000
Department: CASA	A					
Fund: General						
Control Center: SA	A 1300					
Object Code: BH		Title: Dept	Revenues			
Sub-Object Code:	RO801	Title: Misc	ellaneous	receipts		

Description:

CASA collects fees primarily for immigration services provided for clients and other walk-in requests for certain filing of documents. CASA also collects fees for translations of documents brought in by residents.

Legislative authority:

The collection of fees was authorized by the Nassau County Legislature and approved for commencement in the FY 2003.



Historical Rate Changes

When were fees established? Jan 2003

By what local, state or other law? Legislative approval granted by County.

On what basis was the fee level determined? Survey and comparison information with other Agencies.

Year fee was last adjusted: No adjustment since inception. Fee initiated in July 2003.

Demand for service: It varies. From filing immigration forms and doing translations (Citizenship, Affidavits of Support, Petitions, Employment Authorizations and Translations)

Client requests for specific immigration services fluctuate according to Federal Immigration policy and procedure changes. Current demand for services (Citizenship, Affidavits of Support, Petitions, Employment Authorization requests) is high.

	Rate	Unit	Revenues
2003 Actual	See attached fee schedule	various	\$11,210
2004 Projection	Same as 2003	various	\$24,935

Note: Revenue recorded in R0801 and R0808 should be construed as fees.



CASA FEE SCHEDULE

Service Code	Description	Price
I-864	Affidavit	\$100.00
	Each Additional Affidavit	\$ 50.00
G-731V	Alien Card Status Inquiry	\$ 25.00
I-90	Alien Card (Lost or Expired)	\$ 25.00
I-829	Approved Application Action	\$ 25.00
G-325A	Biography	\$ 25.00
N-400	Citizenship	\$ 25.00
N-600	Child of Citizen	\$ 25.00
I-765	Employment Authorization	\$ 25.00
	Immigration Forms, All Others	\$ 25.00-35.00
I-134	Invitation Letter	\$ 25.00
I-129F	Petition for a Fiancé	\$ 60.00
	Petition for Advance Admission for Wife and/or	
	Minor Children of a Lawful Permanent Resident	
	to Wait in United States during the Green Card	
	Process	\$ 60.00
I-130	Petition for Relative with One Translation	\$ 60.00
I-485	Status Adjustment	\$ 50.00
	Status Change Letter or Others	\$ 25.00
I-821	TPS Application	\$ 50.00
I-31	Travel Document Application	\$ 50.00
I-539	Visa Extension	\$ 25.00
	Advertisement	\$ 25.00 – 50.00
	Brochures/Newsletters	\$ 50.00-100.00
	Flyers	\$ 25.00
	Miscellaneous	\$ 5.00-20.00
	Resumes	\$ 50.00



Department: CASA	
Fund: Grant Fund	
Control Center: 10	CASA Grant
Object Code: BH	Title: Department Revenues
Sub-Object Code: R9822	Title: Charges to Grants

Description:

Since 2001, CASA has been awarded a federally funded Adult Literacy Education grant from the New York State Education Department. The grant total is approximately \$ 30,000 each year, of which 10% or \$3,000 covers CASA's administrative costs. This \$3,000 is annually transferred as revenue into the General Fund when the Supplemental Appropriation for the total Grant is approved and is used to purchase materials for the classes and a teacher's salary.

Distribution process

The grant that CASA receives is competitive. This means that the first application was awarded by the State. Once awarded, the grant is renewed every one, two or three years depending on the funding cycle of the NY State Education Department. Submission of RFP, timely documents and following of State Education mandates are all required for renewal of the grant each year. The grant year runs from July 1st to June 30th annually. No local match is required.

			Rate	Unit	Revenues
	2002		10	Adult	\$ 3,000
Actual		% of grant total		Literacy Education Grant	
	2003		10	Adult	\$ 3,000
Actual		% of grant total		Literacy Education Grant	
	2004		10	Adult	\$ 3,000
Projection		% of grant total		Literacy Education Grant	

ELECTED OFFICIALS REVENUE BY DEPARTMENT



OFFICE OF THE COUNTY CLERK

The County Clerk serves the residents, professionals, and other municipalities in the following areas:

Real Estate

- Land Document Recording The recording and Verification of deeds, mortgages and mortgage satisfactions, commercial chattel mortgages, building loans and their satisfaction; computing and collecting transfer and mortgage taxes and fees
- Section/Block/Lot Provides necessary information as well as serves as a reference point for the public to access the information on properties in Nassau County
- Land Records Access to copies of all land records (deeds, mortgages, etc) of the County from public access computers, Liber books, Micro film and Microfiche. Maintains County land and subdivision maps
- Imaging State of the art scanning systems that scan documents for public access and places all verified documents on film for the preservation of vital records, ready access, and disaster recovery

<u>Legal</u>

- Receives and processes all applications for Supreme Court Index Numbers, Notices of Appeal, Notices of Motion, Stipulations of settlement and discontinuance, Requests for Judicial Intervention and Notes of Issue; creates an index to Supreme and County Court cases; maintains all Supreme Court documents and case files; provides 'certified copies' of these files upon request; makes files available for public access
- Files Transcripts of Judgments from other courts, federal tax liens and state tax warrants; records all satisfactions and discharges of liens, provides Certificate of Disposition of indexes and file decisions
- Receives and processes applications for Small Claims Assessment Review and indexes and files decisions;

Licensing

- Records military discharge papers and provides certified copies upon request; processes U.S. Passport applications; maintains Naturalization records from 1899 to 1987
- Responsible for the registering and filing all new Business Names, maintains records of Businesses incorporated in New York State and doing business in Nassau County; files and maintains signature cards and oath of office cards of Notary Publics qualified in Nassau County
- Records Firefighter Exemption certificates; issues Veterans Peddlers licenses; files and maintains signature cards and oath of office cards of Nassau County elected officials, employees and appointees
- These divisions are linked via a computerized index and share the services of the imaging division



HISTORICAL TREND

CL - COUNTY CLERK

Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS	126,940	267,319	142,811	200,000	200,000
BF - RENTS & RECOVERIES	-	-	-	-	-
BH - DEPT REVENUES	11,887,024	15,422,327	14,430,610	12,150,000	14,150,000
SA - STATE AID	-	-	-	-	-
Grand Total	12,013,964	15,689,646	14,573,421	12,350,000	14,350,000

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

CL - COUNTY CLERK						
Control CObject 10 - COUNTY CLERK	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BD - FINES & FORFEITS	R0603 - FINES	126,940	267,319	142,811	200,000	200,000
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	-	-	-	-	-
BH - DEPT REVENUES	R0801 - MISC RECEIPTS R0808 - FEES	2,617 11,884,407	- 15,422,327	- 14,430,610	- 12,150,000	- 14,150,000
SA - STATE AID	R1001 - REIMBURSED EXPEND	-	-	-		-
Grand Total		12,013,964	15,689,646	14,573,421	12,350,000	14,350,000

Department: CL	
Fund: General	
Control Center: 10	
Object Code: BD	Title: Fines & Forfeits
Sub-Object Code: R0603	Title: Fines

Description:

This revenue is associated with fines and forfeits that result from the proceedings of the Supreme and County Courts.

Department: CL		
Fund: General		
Control Center: 10		
Object Code: BH	Title: Dept. Revenues	
Sub-Object Code: R0808	Title: Fees	



Description:

This revenue is derived from multiple recording, processing and license fees, the majority of which are set pursuant to New York State laws and standards. These include: search fees, copying and certification fees, hunting, fishing and trapping license fees, business name certificates (DBA) fees, real property transfer fees, real estate transfer fees, mortgage tax reimbursement, uniform commercial code fees, dishonored check fees, passport fees and various legal fees.



COUNTY COMPTROLLER

The Comptroller monitors and issues reports on all matters that significantly affect the County's financial health and operations. It reports on actual financial results as seen through the preparation and issuance of the County's annual financial statements.

HISTORICAL TREND

CO - COUNTY COMPTROLLER					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	319,373	118,033	808,621	1,288,750	275,000
BH - DEPT REVENUES	21,673	21,182	14,096	18,850	18,850
FA - FEDERAL AID	-	•	•	-	-
SA - STATE AID	-	-	-	-	-
Grand Total	341,046	139,214	822,717	1,307,600	293,850

FOLLOWING IS THE DISCUSSION FOR EACH SUBOBJECT CODE WITHIN A CONTROL CENTER

	CO - COUNTY COMPTROLLER					
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
10 - COUNTY COMPTROLLER BF - RENTS & RECOVERIES						
DI - KENTO U KEGOVEKIEG	R0704 - RECVRY PRIOR YR APPR	-	2,920	-	-	-
	R070R - AUDIT RECOVERY R0725 - RECOVERY OF HEALTH INSURANCE	314,865 4,508	115,113 -	808,621	1,288,750	275,000
BH - DEPT REVENUES						
	R0801 - MISC RECEIPTS R0808 - FEES	881 396	482 832	439 507	850 -	550 300
	R0890 - SERVICE FEES R9849 - COBRA ADMIN FEE	- 20,396	- 19,868	- 13,150	- 18,000	- 18,000
FA - FEDERAL AID						
	R0990 - OTHER	-	-	-	-	-
SA - STATE AID						
· · · · · ·	R1001 - REIMBURSED EXPEND	-	-	-	-	-
Grand Total		341,046	139,214	822,717	1,307,600	293,850

Department: Comptroller	
Fund: General Fund	
Control Center: 10	County Comptroller
Object Code: BF	Title: Rents and Recovery
Sub-Object Code: R070R	Title: Audit Recoveries

Description

The County Comptroller may enter into contracts with vendors in order to recover monies due the County. These could be for claims with the State or FICA tax refund claims, among others. Since 2002, the Comptrollers' Office has entered into contracts with Jzanus Consulting and Labor Cost Management. Jzanus Consulting is expected to file appeals for additional reimbursement for Nassau Medical Center Medicare costs for the years 1996 to 1998. Jzanus Consulting will specifically seek additional reimbursement for Medicare funded Graduate Medical Education and Ambulatory Surgery Services. Labor Cost Management solely does filing for FICA tax refund claims on behalf of the County and County



employees. These are created when County employees who are injured on the job become eligible for Worker's Compensation, but are still being charged the standard deductions for FICA from their salaries, and the county is also paying the employer assigned portion. By law, Workers Compensation pay is exempt from FICA deductions so the County is able to file a reimbursement claim on behalf of the employee and itself.

The contracts have been in place for approximately 2 years with Jzanus and 3 years with Labor Cost Management. During 2003, the vendors did not obtain any recoveries. For 2004, Jzanus Consulting recovered \$808,621 for Year 1997 claims, which is recorded as revenue in the Comptroller's budget.

Department: Comptroller	
Fund: General Fund	
Control Center: 10	County Comptroller
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0801	Title: Miscellaneous Receipts

Description

The Comptroller's Office generates revenue related to the collection of the County's NYS Sales Tax Collection Credit. Each month, the Parks Division collects NYS sales tax for its golf store sales. Each quarter, the Comptroller's Office files a NYS & Local Sales & Use Tax Return for Part Quarterly files Form Number ST-809. In preparing the form, the Staff Accountant prepares the quarterly sales and applies 4 1/2% calculations to determine the total tax to remit and then applies another 3 1/2 % calculation to determine the sales tax credit. If the credit is greater than \$150, then the County only receives \$150. If the credit is less than \$150, the county gets the exact calculated amount; this credit is earned only when tax filings are done on time.

The County can only receive up to \$150 each quarter (\$600 per year).

	Rate	Unit	Revenues
2002 Actual	\$150 p/Quarter	N/A	\$544
2003 Actual	\$150 p/Quarter	N/A	\$470
2004 Projection	\$150 p/Quarter	N/A	\$559

Department: Comptroller	
Fund: General Fund	
Control Center: 10	County Comptroller
Object Code: BH	Title: Department Revenue
Sub-Object Code: R0808	Title: Fees



Description:

The Comptroller's Office collects various fees. The majority is related to the recovery of costs associated with insufficient funds checks submitted for insurance payments by County retirees and the garnishment of county employees' salaries for court ordered actions.

Typically, the Treasurer's office notifies the Comptroller's Office of any returned checks associated with Consolidated Omnibus Budget Reconciliation Act (COBRA) payments. The Comptroller's Health & Dental Unit then forwards a letter to the employee indicating that we received a returned check and would like reimbursement for the bank fee imposed on the County.

As for Garnishment fees, the Payroll Department will only garnish County employee salaries upon a court order notice. Typically, Payroll will act on Family Court notices, IRS tax levies and Sheriff's notices. Upon garnishment, a fee of \$2 per pay check is also charged to the employee for this service.



Department: Comptroller	
Fund: General Fund	
Control Center: 10	County Comptroller
Object Code: BH	Title: Department Revenue
Sub-Object Code: R9849	Title: COBRA Administration Fee

Description:

These fees are charged to each employee (active or retired) that participates in the Consolidated Omnibus Budget Reconciliation Act (COBRA) medical/dental program. Existing employees may, at any time add their dependent adult children who do not have benefits of their own. The fees are 2% of the monthly benefit premium. COBRA participants include the fee along with the monthly benefit premium.

Historical Rate Change

When were fees established? 1986
By what local, state or other law? Federal Law – Consolidated Omnibus Budget Reconciliation Act
On what basis was the fee level determined? Stated in Act as 2% of Health Benefit Premium
Year fee was last adjusted: 1986
Demand for service: N/A

	Rate	Unit	Revenues
2002 Actual	2% of Health Benefit Premium	2376	\$20,396
2003 Actual	2% of Health Benefit Premium	2124	\$19868
2004 Projection	2% of Health Benefit Premium	1980	\$18,000



BOARD OF ELECTIONS

The Board of Elections handle the day to day functions by overseeing that all functions necessary for compliance with the Elections Law are completed in the most cost effective and accurate manner.

All services provided for by this Board are New York State Elections Law mandated. Curtailment or elimination is not possible unless the law is amended. Due to the size of Nassau County, all employees are necessary to provide the office procedures and services as outlined by law.

HISTORICAL TREND

EL - BOARD OF ELECTIONS					
Object	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	55,700	148,829	101,950	120,000	120,000
BH - DEPT REVENUES	88,548	34,447	27,185	35,000	35,000
FA - FEDERAL AID	1,021,353	-	-	-	-
Grand Total	1,165,601	183,276	129,135	155,000	155,000

FOLLOWING IS THE DISCUSSION OF SUB-OBJECT CODES IN CONTROL CENTERS

EL - BOARD OF ELECTIONS						
Control CObject	SubObject	2002 Actual	2003 Actual	2004 YTD Oct	2004 Budget	2005 Budget
BF - RENTS & RECOVERIES	DOTAL DEGUNDA PRIOR VE APPR		400			
	R0704 - RECVRY PRIOR YR APPR R0708 - RENT VOTING MACHINES	55,600	420 100,560	- 101,950	120,000	120,000
BH - DEPT REVENUES	_					
	R0801 - MISC RECEIPTS R0808 - FEES	88,548 -	34,447 -	27,160 25	35,000 -	35,000 -
20 - GENERAL ELECTIONS						
BF - RENTS & RECOVERIES	R0704 - RECVRY PRIOR YR APPR	100	20,370	-	-	-
Grand Total		144,248	155,797	129,135	155,000	155,000

Department: EL	
Fund: General	
Control Center: 10	
Object Code: BF	Title: Rent & Recoveries
Sub-Object Code: R0708	Title: Rent Voting Machines

Description:

This revenue is derived from the rental of voting machines to different municipalities and organizations. Villages, Schools, Fire, Water, Sanitary District, etc. administer their own elections. The rental fee, which is set by County Legislature, is \$150 per machine.

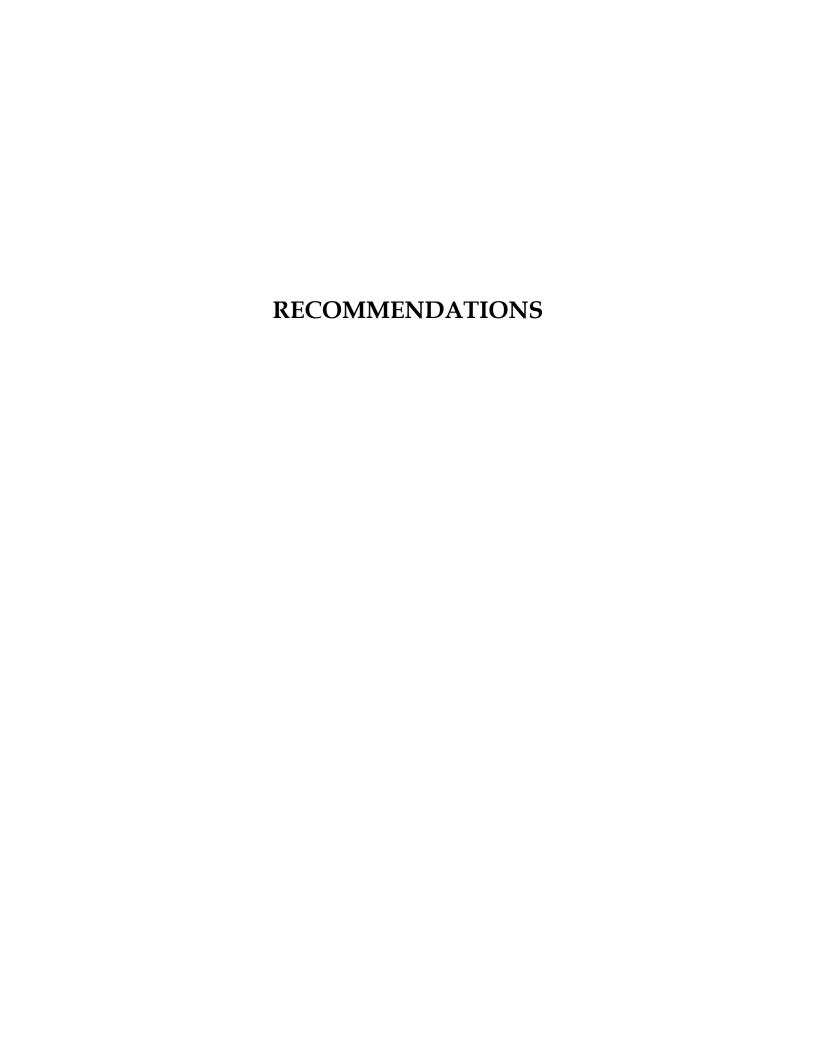


Department: EL	
Fund: General	
Control Center: 10	
Object Code: BH	Title: Dept Revenues
Sub-Object Code: R0801	Title: Misc. Receipts

Description:

This revenue is derived from Freedom of Information Request purchases - i.e.: election district maps, canvass books, lists, voter file on disc, id cards, copies at 25 cents per page, printing of ballots for other special districts and other miscellaneous items.







NEED FOR REVENUE MANAGEMENT POLICIES

In preparing the revenue manual, OMB found that the County needs to develop strong revenue management policies and practices in order to improve the administration, collection and management of County revenue. In many instances, the information provided by departments for this manual was scattered and not uniform. Many departments record receipts, but do not track the demand for the service(s) it provide. This is both a lack of internal control, inadequate bookkeeping and administration of the collection and management of revenue sources.

The County will benefit from establishing a County wide policies and procedures manual on revenues and its collection. Each department should write a policy consistent with the County's, describing the method for setting user fees within that area. These guidelines would provide a framework for individual departments to use in identifying services and its demand, which should be fee-based and in determining the appropriate level for the fee.

Benefits to be gained:

- Ability to analyze fiscal impact
- Ability to justify the need to increase revenue source rates
- Prepare forecasts based on historical collections
- Ability to assess and modify the assumptions underlying revenue sources
- Timely adjustment of revenue source rates in line with increases in operational expenditures
- Adjustment of revenue source rates
- Determine the demand for programs and services and whether existing fees and charge rates meet are properly set to meet programs and service costs

PRICING POLICY GUIDELINES ON USER FEES

When establishing user fees, the following should be taken into consideration:

- Whether the service benefits the community in general or only the individual or group receiving the service.
- Whether the individual or group receiving the service generated the need and therefore the costs of providing the service.
- Whether imposing the full cost fee would pose a hardship on specific service users or other providers.
- Whether the level of the fee affects demand for the service.
- Manage demand for a service by changing the level of the fee. Increasing a fee may cause significant decline in demand for the service. Decreasing a fee may create a significant increase in demand.



• Existence of competing providers of the service in the public or private sector may determine a competitive "market rate" for the service.

Establish a basis for Full Cost Recovery

- User fees should recover the full cost of services which benefit specific groups or individuals. An example of this service may be beach cabana rentals.
- User fees should recover the full cost for those services provided to persons who generate the need for those services. An example of this type of service is a special event that requires Police presence.
- Criteria should be developed to determine whether the service should recover its full cost. Not all may apply.
 - o primary beneficiary of the services
 - o the level of service use can be attributed to a known user
 - o imposing a full cost fee would not place the County at a competitive disadvantage
 - o the service is usually provided by the private sector, but may also be competitively provided by the County

Establish a basis for Partial Cost Recovery

- User fees may recover less than full cost for those services for which the County desires to manage demand.
- User fees may recover only partial cost form those individuals who cannot pay full cost due to economic hardship. An example of this type of service is the reduced rates in the Parks and Recreation for senior citizens.
- A user fee may not recover full cost if competitive market conditions make a full cost fee undesirable. An example of this may be daily docking offered through Parks and Recreation.
- Criteria should be developed to determine whether the service should recover partial cost. Not all may apply.
 - o services benefits not only main participants, but the community at large
 - o the level of service use can be attributed to a known user
 - o imposing a full cost fee would place the County at a competitive disadvantage
 - o the service is usually provided by the private sector, but may also be competitively provided by the County



Establish a basis for No Cost Recovery

- Tax dollars should support essential County services that are available to and benefit everyone in the community. The Board of Elections is such an example.
- Criteria should be developed to determine whether the service should be included in this category.
 - o the service is equally available to everyone in the community and should benefit everyone
 - o basic services provided, where it is difficult to determine benefits received by one user
 - o the level of service attributable to a user is not known
 - o where the administrative cost of imposing and collecting the fee exceeds the expected revenue

Other Considerations

Since non-residents do not pay the full level of County taxes, they should be assessed a premium above the standard fees for services.

Establish an Accounts Receivable Policy

In reviewing the collection of revenues in the County, OMB found that very few departments record or track accounts receivable (A/R). Inconsistencies in A/R activities result from lack of documented policies and procedures. Creating this manual has given the County the opportunity to list all revenue sources and through surveys the departments have pointed out the revenues where a receivable exists or should exist. The survey also provided information where tracking is done outside NIFS, thus creating duplicate reconciliation work. A copy of this survey can be found on the Appendix section of the manual.

Recommendations

- From the revenue data collected, the County should develop a list of all areas where accounts receivable should be tracked.
- FAMIS has an Accounts Receivable module. A comprehensive business process review should be done in order to determine whether departmental revenue sources meet the characteristics of revenue receivable tracking.

Nassau County is under contract with a provider with integrated information solutions to provide certain system enhancements. The provider has conducted a preliminary Accounts Receivable business process review with various departments and the following opportunities exist where an Accounts Receivable module can be beneficial:

Hotel/Motel Tax; Entertainment Tax and Belmont Racetrack Admission Taxes: Revenues in these areas cannot be predetermined. They are recorded in NIFS as returns and cash are received. Payments received late are assessed penalties and interest and should be recorded as accounts receivable.

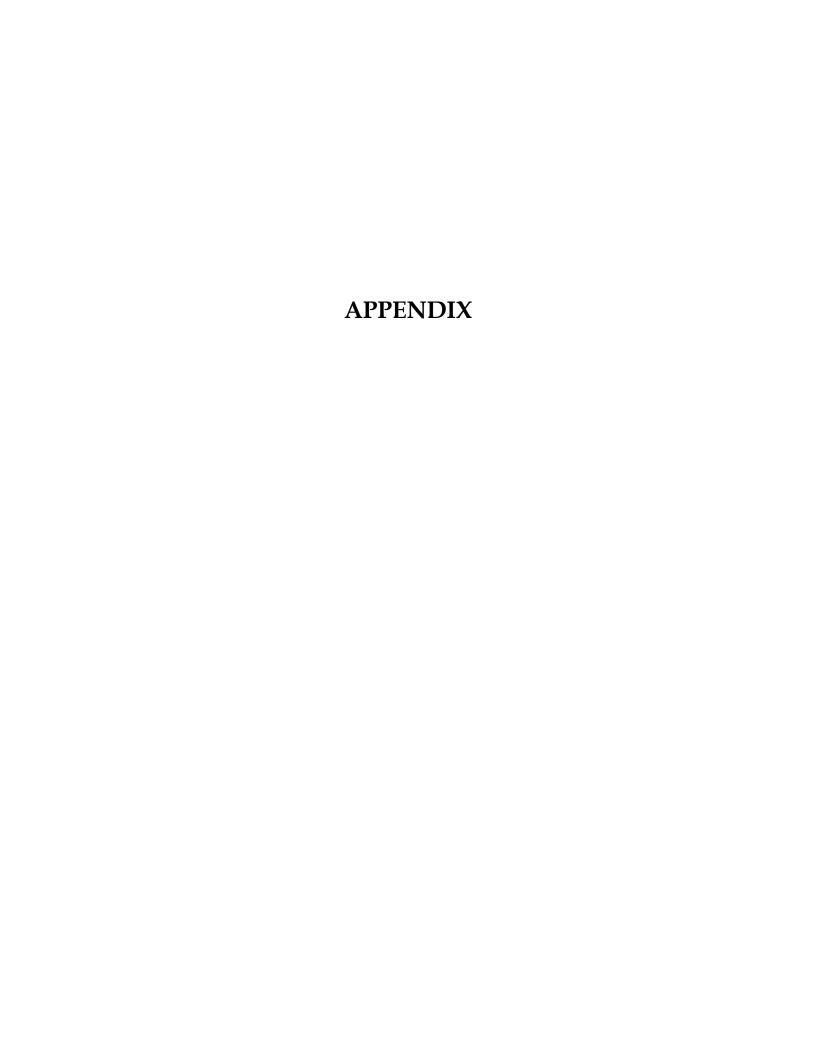


Real Estate receivables include Lease Agreements or Permits for rents payable on a monthly, quarterly or annual basis. An Access database is used to track the leases and produce monthly invoices. Excel spreadsheets are used to track these accounts receivable and related receipts. As a result, duplication of data entry exists. These receivables should be recorded in the NIFS Accounts Receivable module.

Summary

In order to effectively administer, collect and manage all revenue sources, the County needs to structure County wide policies and procedures that will include a database of all revenue sources. Nassau County realizes revenues from both the rental and sale of its land and properties. The database should include all revenue contracts, rent leases and real estate holdings that exist in the County. In order to improve the administration and management of all revenue sources, the County needs to understand all sources of revenue. This manual accomplishes this task by summarizing the County's major and minor revenues.

The revenue collection of the County should be monitored and expanded to include the timely collections of overpayments, employee travel advances, grants and accounts receivables generated by either the departments or Comptrollers. There exist opportunities to improve the revenues received from fees, fines, user charges, hotel/motel taxes, ambulance billing, etc. by improving the percentage of revenues that are actually collected over and above any adjustment to fees. The County is in the process of contracting with a collection vendor to improve collections throughout the County. Departments will need to develop their own policies to address the services they provide, track the demand and incorporate them into their daily revenue administration and collection process.





APPENDIX

ACCOUNTS RECEIVABLE SURVEY

THE FOLLOWING SCHEDULES ARE ACCOUNTS RECEIVABLE SURVEYS, BASED ON THE REVENUES THE COUNTY COLLECTS AND WILL SERVE AS THE BASIS FOR SETTING UP ACCOUNTS RECEIVABLE IN THE NASSAU INTEGRATED FINANCIAL SYSTEM (NIFS). THIS INFORMATION WAS PROVIDED BY THE DEPARTMENTS.

PUBLIC SAFETY

CONSUMER AFFAIRS

					A/R to b	e Incorporat	ed in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgat	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	ed By Law	NIFS	Collected	object?	NIFS
1200	BC	R0523	MARKET COMPLIANCE PROGRAM	WEIGHTS & MEASURE FEES	Yes	Yes	Yes	Yes	No
1200	BD	R0603	MARKET COMPLIANCE PROGRAM	FINES	Yes	Yes	No	Yes	No
1200	SA	R1001	MARKET COMPLIANCE PROGRAM	REIMBURSED EXPEND	Yes	Yes	Yes	Yes	No
1300	BD	R0603	INVESTIGATION & COMPLAINTS	FINES	Yes	Yes	No	Yes	No
1300	BH	R0801	INVESTIGATION & COMPLAINTS	MISC RECEIPTS	Yes	Yes	Yes	Yes	No
1400	BC	R0506	BUSINESS LICENSING BUREAU	HOME IMPRVMT LICENSE	Yes	Yes	Yes	Yes	No
1400	BD	R0603	BUSINESS LICENSING BUREAU	FINES	Yes	Yes	No	Yes	No

CORRECTIONAL CENTER

					A/R to be	Incorporate	ed in NIFS		
							Services		
						Bilings	Where		
						(A/R) in	Monies	Should A/R be	Accounts
					Promulgated	Other than	Should Be	recorded for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1310	FA	R1079	JAIL-PROGRAMS	NYS STATE PASS THRU WPRG	Yes	No	Yes	Yes	No
1320	BH	R0801	JAIL-MEDICAL SERVICES	MISC RECEIPTS	Yes	No	Yes	Yes	No
1440	BD	R0603	JAIL BUDGET AND FINANCE	FINES	Yes	Yes	Yes	Yes	No
1440	BH	R0888	JAIL BUDGET AND FINANCE	REIMB EXPENSES IGT	Yes	No	Yes	Yes	No
1700		R0901	CORRECETIONAL SECURITY-NORTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1700			CORRECETIONAL SECURITY-NORTH	FEDERAL PROGRAM REVENUE	Yes	No	Yes	Yes	Yes
1700			CORRECETIONAL SECURITY-NORTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1800	FA	R0901	CORRECTIONAL SECURITY -SOUTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1800	FA	R0937	CORRECRIONAL SECURITY -SOUTH	FEDERAL PROGRAM REVENUE	Yes	No	Yes	Yes	Yes
1800	SA	R1001	CORRECRIONAL SECURITY -SOUTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2200	FA	R0967	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOCIAL SVCS	Yes	No	Yes	Yes	No
2200	SA	R1067	SHERIFF'S LOCATION ASSETS PROGRAM	TITLE IVD SOC SVCS	Yes	No	Yes	Yes	No
2300		R0967	SHERIFF FAMILY COURT UNIT	TITLE IVD SOCIAL SVCS	Yes	No	Yes	Yes	No
2300		R1067	SHERIFF FAMILY COURT UNIT	TITLE IVD SOC SVCS	Yes	No	Yes	Yes	No
2400	BH	R0808	SHERIFF LANDLORD TENANT UNIT	FEES	Yes	No	Yes	Yes	No



EMERGENCY MANAGEMENT

					A/R to be	Incorporate	d in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	FA	R0901	EMERGENCY MANAGEMENT	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1100	FA	R0901	EMERGENCY MANAGEMENT PLANNING	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1200	FA	R0901	EMERGENCY PREPAREDNESS	REIMBURSED EXPEND	No	Yes	Yes	Yes	No
1300	FA	R0901	EMERGENCY MANAGEMENT-HUMAN RESOURCES	REIMBURSED EXPEND	No	Yes	Yes	Yes	No

FIRE COMMISSION

					A/R to be	ncorporated	in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE S	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	in NIFS
1000	TL	R1201	FIRE COMMISSION T	TAX LEVY COLLECTIONS	Yes	No	Yes	No	No
1100	BH	R0808	ADMINISTRATION F	EES	Yes	No	Yes	No	No
1200	BH	R0808	FIRE INSPECTION & INVESTIGATION F	EES	Yes	No	Yes	Yes	No
1400	BH	R0808	EMERGENCY MEDICAL SVC ACADEMY F	EES	Yes	No	Yes	No	No
1400	SA	R1001	EMERGENCY MEDICAL SVC ACADEMY	REIMBURSED EXPEND	Yes	No	Yes	No	No

MEDICAL EXAMINER

					A/R to be In	corporated	in NIFS		
							Services	Should A/R	
						Bilings	Where	be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1100	BH	R0808	MEDICAL EXAMINER-ADMINISTRATION	FEES	Yes	No	Yes	No	No
1200	SA	R1001	FORENSIC MEDICINE	REIMBURSED EXPEND	Yes	No	Yes	Yes	No
1300	SA	R1001	MEDICAL EXAMINER LABORATORIES	REIMBURSED EXPEND	Yes	No	Yes	Yes	No
1500	SA	R1001	FORENSIC GENETICS	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

POLICE DEPARTMENT

					A/R to	be Incorpor	ated in NIFS		
								Should	
						Bilings		A/R be	
						(A/R) in	Services Where	recorded	Accounts
					Promulgated By	Other than	Monies Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Collected	object?	NIFS
2500	BC	R0524	INTERNAL SUPPORT	ALARM PERMITS	Yes	No	Yes	Yes	Yes
2500	BD	R0619	INTERNAL SUPPORT	ALARM PERMIT FINES	Yes	No	Yes	Yes	Yes
2500	BE	R0790	INTERNAL SUPPORT	INVESTMENT INCOME	N/A	No	N/A	N/A	N/A
2500	BH	R0801	INTERNAL SUPPORT	MISC RECEIPTS	Yes	No	Yes	No	No
2500	BH	R0808	INTERNAL SUPPORT	FEES	Yes	No	Yes	No	No
2500	BH	R9818	INTERNAL SUPPORT	TOW TRCK FRNCHSE FEE	Yes	No	Yes	Yes	Yes
0500	BC	R0501	CHIEF OF HEADQUARTERS (PARENT)	PISTOL (PDH)	Yes	No	Yes	No	No
0500	BH	R0801	CHIEF OF HEADQUARTERS (PARENT)	MISC RECEIPTS	Yes	No	Yes	No	No
0500	BH	R0808	CHIEF OF HEADQUARTERS (PARENT)	FEES	Yes	No	Yes	No	No
0500	BH	R9872	CHIEF OF HEADQUARTERS (PARENT)	VOLUNTARY FINGERPRINT CARD FEE	Yes	No	Yes	No	No
0500	SA	R1001	CHIEF OF HEADQUARTERS (PARENT)	REIMBURSED EXPEND	Yes	No	Yes	No	No
0500	TX	RE911	CHIEF OF HEADQUARTERS (PARENT)	EMERGENCY PHONE SURCHARGE	Yes	No	Yes	No	No
0500	TX	RE912	CHIEF OF HEADQUARTERS (PARENT)	CELL PHONE E911 SURCHARGE	Yes	No	Yes	No	No
1000		R1201	POLICE DEPT HEADQUARTERS	TAX LEVY COLLECTIONS	Yes	No	Yes	No	No
1100	BE	R0790	P.D. HDQTRS. INTERNAL ADMINISTRATION	INVESTMENT INCOME	N/A	No	N/A	N/A	N/A
1100	BH	R9820	P.D. HDQTRS. INTERNAL ADMINISTRATION	GAMES OF CHANCE	Yes	No	Yes	No	No
1100	TX	R1103	P.D. HDQTRS. INTERNAL ADMINISTRATION	MOTOR VEHICLE REGISTRATION	Yes	No	Yes	No	No
1300	BH	R9817	POLICE-INVESTIGATIONS	DETECTIVE DIV FEES	Yes	No	Yes	No	No
1300	FA	R0901	POLICE-INVESTIGATIONS	REIMBURSED EXPEND	Yes	No	Yes	No	No
140P	BH	R0887	CHIEF OF PATROL (PARENT)	PARKING METERS-FEES	Yes	No	Yes	No	No
140P	BH	R9814	CHIEF OF PATROL (PARENT)	AMBULANCE FEES	Yes	No	Yes	Yes*	No
140P	FA	R1078	CHIEF OF PATROL (PARENT)	NYS PASS THRU FEDERAL FUNDS	N/A	No	N/A	N/A	N/A
	* Due to c	ompessionate bi	lling policy it is not recorded as Account Receivable	s in NIFS.					



PROBATION

					A/R to be I	ncorporated	in NIFS		
							Services		
						Bilings	Where		
						(A/R) in	Monies	Should A/R be	Accounts
					Promulgated	Other than	Should Be	recorded for this	Receivable
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	in NIFS
1100	BH	R0801	PROBATION ADMINISTRATION	MISC RECEIPTS	Yes	Yes	Yes	Yes	No
1100	SA	R1001	PROBATION ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1310	SA	R1001	CRIMINAL DIVISION DIVISION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1360	SA	R1001	FAMILY DIVISION ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1410	SA	R1001	BOARD OF PAROLE	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes

TPVA

					A/R to be In	corporated	in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	BD	R0603	TRAFFIC & PARKING VIOLATION ADJUDICATION	FINES	Yes	Yes	No	Yes	No

TRAFFIC SAFETY

					A/R to be In	corporated	in NIFS		
							Services		
						Bilings	Where	Should A/R	
						(A/R) in	Monies	be recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	ВН	R0888	TRAFFIC SAFETY PROGRAM	REIMB EXPENSES IGT	Yes	No	Yes	No	No



HEALTH AND HUMAN SERVICES

DRUG AND ALCOHOL

					A/R	to be Incorp	porated in NIF	S	
RC	OBJECT	SUBORIE	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated By	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should be an A/R in NIFS	Accounts Receivable Recorded in NIFS
1010	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
1040	SA	R1001	ACCOUNTING SERVICES	REIMBURSED EXPEND	Yes	No	Yes	No	No
4010	BF	R0722	PROGRAM ADMINISTRATION	LOST AND ABANDONED PROPERTY	Yes	No	Yes	No	No
4010	SA	R1001	PROGRAM ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
4020	SA	R1001	COMMUNITY LIASON	REIMBURSED EXPEND	Yes	No	Yes	No	No
4050	SA	R1001	CENTRAL INTAKE/CASE MANAGEMNT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4060	SA	R1001	DRUG OUT PATIENT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4070	SA	R1001	ALCOHOL OUTPATIENT	REIMBURSED EXPEND	Yes	No	Yes	No	No
4080	SA	R1001	TOPIC HOUSE	REIMBURSED EXPEND	Yes	No	Yes	No	No
4090	BH	R0811	PLAINVIEW REHABILITATION	PATIENT RECEIPTS	Yes	No	Yes	No	No
4090	SA	R1001	PLAINVIEW REHABILITATION	REIMBURSED EXPEND	Yes	No	Yes	No	No
4110	SA	R1001	VOCATIONAL SERVICES	REIMBURSED EXPEND	Yes	No	Yes	No	No
4120	SA	R1001	EDUCATION & TRAINING	REIMBURSED EXPEND	Yes	No	Yes	No	No
4150	SA	R1001	CHEMICAL DEPENDENCY PROGRAM	REIMBURSED EXPEND	Yes	No	Yes	No	No

HEALTH DEPARTMENT

					A/R to be	Incorporate	d in NIFS		
							Services	Should A/R	
						Bilings	Where	be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1100	BH	R0801	ADMINISTRATION	MISC RECEIPTS	Yes	No	Yes	No	No
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2100	BC	R0508	ENVIRONMENTAL HEALTH	FOOD ESTABLISHMENTS	Yes	No	Yes	No	No
2100	BC	R0509	ENVIRONMENTAL HEALTH	DAY CAMP PERMITS	Yes	No	Yes	No	No
2100	BC	R0511	ENVIRONMENTAL HEALTH	REALTY SUBDVSN FLNG	Yes	No	Yes	No	No
2100	BC	R0512	ENVIRONMENTAL HEALTH	X-RAYS SRVYS & INSPN	Yes	No	Yes	No	No
2100	BC	R0513	ENVIRONMENTAL HEALTH	SWMG PLS & BTHG BCHS	Yes	No	Yes	No	No
2100	BC	R0514	ENVIRONMENTAL HEALTH	MFG FROZEN DESSERTS	Yes	No	Yes	No	No
2100	BC	R0518	ENVIRONMENTAL HEALTH	HAZARDOUS MATERIAL REGSTRN FEE	Yes	No	Yes	No	No
2100	BC	R0521	ENVIRONMENTAL HEALTH	TEMPORARY RESIDENCE INSP PERM	Yes	No	Yes	No	No
2100	BC	R0525	ENVIRONMENTAL HEALTH	CROSS CONNECTION CONTROL PRGM	Yes	No	Yes	No	No
2100	BC	R0526	ENVIRONMENTAL HEALTH	WATER SUPPLY PLAN REVIEW	Yes	No	Yes	No	No
2100	BC	R0527	ENVIRONMENTAL HEALTH	TATTOO PARLOR/PIERCING	Yes	No	Yes	No	No
2100	BC	R0528	ENVIRONMENTAL HEALTH	LIFEGUARD CERTIFICATION	Yes	No	Yes	No	No
2100	BD	R0603	ENVIRONMENTAL HEALTH	FINES	No	No	Yes	No	No
2100	SA	R1001	ENVIRONMENTAL HEALTH	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
3100	BH	R0808	PUBLIC HEALTH LABORATORIES	FEES	No	No	Yes	No	No
3100	SA	R1001	PUBLIC HEALTH LABORATORIES	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4100	SA	R1001	DIRECTOR COMMUNITY HEALTH SVCS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4200	BF	R070X	OFFICE OF PUBLIC HEALTH EDUC.	TOBACCO - EDUCATION	No	No	Yes	Yes	Yes
4200	SA	R1001	OFFICE OF PUBLIC HEALTH EDUC.	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4350	SA	R1001	HIV BUREAU	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
4500	BH	R0811	DIVISION OF DISEASE CONTROL	PATIENT RECEIPTS	No	No	Yes	No	No
4500	BH	R9895	DIVISION OF DISEASE CONTROL	DISEASE CONTROL REVENUE	No	No	Yes	No	No
4500	SA	R1001	DIVISION OF DISEASE CONTROL	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5000	SA	R1001	DIVISION OF HEALTH CENTERS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5100	BH	R0801	CHILDRN EARLY INTERVENTION SRV	MISC RECEIPTS	No	No	Yes	No	No
5100	BH	R0812	CHILDRN EARLY INTERVENTION SRV	PHCP RECEIPTS	No	No	Yes	No	No
5100	BH	R9893	CHILDRN EARLY INTERVENTION SRV	MEDICAID FEES, EARLY INTERVENTION	No	No	Yes	No	No
5100	SA	R1001	CHILDRN EARLY INTERVENTION SRV	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes



MENTAL HEALTH

					A/R to be In	corporated i	n NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated By	Other than	Should Be	for this	Receivable
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Collected	object?	in NIFS
1100	BH	R9833	ADMINISTRATION	MEDICAID RECEIPTS	Yes	No	Yes	Yes	Yes
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
1200	SA	R1001	COURT REMANDS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2100	SA	R1001	MENTAL HEALTH PROGRAMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
2200	SA	R1001	MENTAL RETARDATION PROGRAMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes
5400	BF	R0719	PRE-SCHOOL SPECIAL EDUCATION	VENDOR RECOVERIES	Yes	No	Yes	Yes	Yes
5400	BH	R9833	PRE-SCHOOL SPECIAL EDUCATION	MEDICAID RECEIPTS	Yes	No	Yes	Yes	Yes
5400	SA	R1076	PRE-SCHOOL SPECIAL EDUCATION	PRE-SCHOOL 3-5 YRS	Yes	No	Yes	Yes	Yes

PHYSICALLY CHALLENGED

					A/R	to be Incorp	orated in NIFS	3	
							Services		
						Bilings	Where		Accounts
						(A/R) in	Monies	Should be	Receivable
					Promulgated By	Other than	Should Be	an A/R in	Recorded in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Collected	NIFS	NIFS
1200	BD	R0618		HANDICAPPED PARKING FINE SURCHARGE	Yes	No	No	No	No
				REVENUE SOURCE IS CASH BASIS FINES ARE TRA	ANSFERRED FR	OM TRAFFI	IC VIOLATION	NS	

SENIOR CITIZENS

					A/R to be I	ncorporated	in NIFS		
							Services	Should	
						Bilings	Where	A/R be	1
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other	Should Be	for this	Receivable
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	than NIFS	Collected	object?	in NIFS
1100	FA	R1078	ADMINISTRATION	NYS PASS THRU FEDERAL FUNDS	N/A*	N/A	N/A	N/A	N/A
1400	BH	R0801	PROGRAMS	MISC RECEIPTS	No	Yes	No	No	No
1400	FA	R0901	PROGRAMS	REIMBURSED EXPEND	No	Yes	No	No	No
1400	FA	R1078	PROGRAMS	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
1400	SA	R1001	PROGRAMS	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
1600	FA	R1078	SHARED SERVICES	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
2010	SA	R1001	COMMUNITY SRVS FOR ELDERLY-I	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
3010	FA	R1078	NUTRITION TITLE III-C-1	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3020	FA	R1078	NUTRITION TITLE III-C-2	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3030	FA	R1078	NSIP NUTRITION PROGRAM	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
3510	FA	R1078	N MERRICK SENIOR COMM SRV CTR	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
3540	FA	R1078	ROSLYN SENIOR COMMUNITY CENTER	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
3550	FA	R1078	COMMUNITY SENIOR CITIZENS CENTERS	NYS PASS THRU FEDERAL FUNDS	N/A	N/A	N/A	N/A	N/A
4010		R1078	AREA AGENCY TITLE III-B	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
5010		R0901	FOSTER GRANDPARENTS	REIMBURSED EXPEND	No	Yes	No	No	No
5010	SA	R1001	FOSTER GRANDPARENTS	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6010	SA	R1001	EXTENDED IN-HOME SVCS FOR THE ELDERLY	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6510	SA	R1001	SNAP (NUTRITION)	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6610		R1078	TITLE IIID/CSI HEALTH PROMO,EDUC,RECR PR	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
6610	SA	R1001	TITLE IIID/CSI HEALTH PROMO,EDUC,RECR PR	REIMBURSED EXPEND	No	Yes	No	Yes	Yes
6710	FA	R1078	TITLE IIIE (CAREGIVERS)	NYS PASS THRU FEDERAL FUNDS	No	Yes	No	Yes	Yes
			such items left blank can be removed from the objec	t code structure in these control centers, as con	firmed by the				
departme	nt. These a	re R1078 reve	nue codes in 1400, 1600, 3510, 3540 and 3550.						



SOCIAL SERVICES

		1	T	1	A/R to be Incorporated in NIFS			1	
					AVI TO BE		Services		
						Bilings	Where	Should A/R	
					Promulgated	(A/R) in Other than	Monies Should Be	be recorded for this	
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	by law	NIFS	Collected	object?	Accounts Receivable in NIFS
1000	BH	R0828	ADMINISTRATION	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
1000	FA	R0901	ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1000	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1500	FA	R0901 R1001	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
1500 1510	SA FA	R0901	SUPPORT SERVICES LEGAL	REIMBURSED EXPEND REIMBURSED EXPEND	YES YES	YES	NO	YES	ONLY AT YEAR END.
1510	SA	R1001	LEGAL	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1520		R0901	SYSTEMS ADMINISTRATION	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
1520 1540	SA FA	R1001 R0901	SYSTEMS ADMINISTRATION STAFF DEVELOPMENT	REIMBURSED EXPEND REIMBURSED EXPEND	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
1540		R1001	STAFF DEVELOPMENT STAFF DEVELOPMENT	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2100	BH	R0828	PUBLIC ASSISTANCE	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2100	BH	R9882	PUBLIC ASSISTANCE	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2100		R0901	PUBLIC ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2100 2100	FA SA	R0967 R1001	PUBLIC ASSISTANCE PUBLIC ASSISTANCE	TITLE IVD SOCIAL SVCS REIMBURSED EXPEND	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2100	SA	R1067	PUBLIC ASSISTANCE	TITLE IVD SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2300	BH	R0828	COMMUNITY RELATIONS & HOUSING	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2300	BH	R9882	COMMUNITY RELATIONS & HOUSING	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2300 2300		R0901 R0967	COMMUNITY RELATIONS & HOUSING COMMUNITY RELATIONS & HOUSING	REIMBURSED EXPEND TITLE IVD SOCIAL SVCS	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2300	FA SA	R1001	COMMUNITY RELATIONS & HOUSING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2300	SA	R1067	COMMUNITY RELATIONS & HOUSING	TITLE IVD SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2400	BH	R0828	MEDICAL ASSISTANCE	OTHER WELFARE RCPTS	YES	YES YES	NO	YES	ONLY AT YEAR END.
2400	BH	R9882	MEDICAL ASSISTANCE MEDICAL ASSISTANCE	SS-COUNTY-CLIENT REIMBURSEMENT	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2400 2400	FA FA	R0901 R0967	MEDICAL ASSISTANCE MEDICAL ASSISTANCE	REIMBURSED EXPEND TITLE IVD SOCIAL SVCS	YES	YES	NO NO	YES	ONLY AT YEAR END.
2400	SA	R1001	MEDICAL ASSISTANCE	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2400	SA	R1067	MEDICAL ASSISTANCE	TITLE IVD SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2500	BH	R0828	SUPPORT SERVICES	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2500 2500	BH FA	R9882 R0901	SUPPORT SERVICES SUPPORT SERVICES	SS-COUNTY-CLIENT REIMBURSEMENT REIMBURSED EXPEND	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2500	FA	R0967	SUPPORT SERVICES	TITLE IVD SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2500	SA	R1001	SUPPORT SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2500	SA	R1067	SUPPORT SERVICES	TITLE IVD SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2550 2550	BH BH	R0828 R9882	ACCOUNTING ACCOUNTING	OTHER WELFARE RCPTS SS-COUNTY-CLIENT REIMBURSEMENT	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2550	FA	R0901	ACCOUNTING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2550	FA	R0967	ACCOUNTING	TITLE IVD SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2550	SA	R1001	ACCOUNTING	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2550 2600	SA BH	R1067 R0828	ACCOUNTING JOBS PROGRAM	TITLE IVD SOC SVCS OTHER WELFARE RCPTS	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2600	BH	R9882	JOBS PROGRAM	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2600	FA	R0901	JOBS PROGRAM	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2600	FA	R0967	JOBS PROGRAM	TITLE IVD SOCIAL SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
2600 2600	SA SA	R1001 R1067	JOBS PROGRAM JOBS PROGRAM	REIMBURSED EXPEND TITLE IVD SOC SVCS	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2700	BH	R0828	FOOD STAMPS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2700	ВН	R9882	FOOD STAMPS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2700	FA	R0901	FOOD STAMPS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
2700 2700	FA	R0967	FOOD STAMPS FOOD STAMPS	TITLE IVD SOCIAL SVCS REIMBURSED EXPEND	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
2700	SA SA	R1001 R1067	FOOD STAMPS FOOD STAMPS	TITLE IVD SOC SVCS	YES	YES	NO NO	YES	ONLY AT YEAR END.
2800	BH	R0828	SUPPORT COLLECTION UNIT	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
2800	BH	R9882	SUPPORT COLLECTION UNIT	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
2800	FA	R0901	SUPPORT COLLECTION UNIT	REIMBURSED EXPEND	YES	YES	NO NO	YES	ONLY AT YEAR END. ONLY AT YEAR END.
2800 2800	FA SA	R0967	SUPPORT COLLECTION UNIT SUPPORT COLLECTION UNIT	TITLE IVD SOCIAL SVCS REIMBURSED EXPEND	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END.
2800	SA	R1067	SUPPORT COLLECTION UNIT	TITLE IVD SOC SVCS	YES	YES	NO	YES	ONLY AT YEAR END.
3200	FA	R0901	PROVIDER SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
3200	SA	R1001	PROVIDER SERVICES	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
5100 5100	SA SA	R1001 R1012	NC JUVENILE DETENTION CENTER NC JUVENILE DETENTION CENTER	REIMBURSED EXPEND JUV DELINQUENT CARE	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
5300	BH	R0828	EDUCATION HANDICAPPED CHILDREN	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
5300	SA	R1053	EDUCATION HANDICAPPED CHILDREN	ED OF HNDCPD CHILDREN	YES	YES	NO	YES	ONLY AT YEAR END.
6000	BH	R0828	DEPENDENT CHILDREN	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6000	BH BH	R9810 R9882	DEPENDENT CHILDREN DEPENDENT CHILDREN	4D CHILD SUPPORT	YES	YES	NO NO	YES	ONLY AT YEAR END. ONLY AT YEAR END.
6000 6000	FA	R9882 R0906	DEPENDENT CHILDREN DEPENDENT CHILDREN	SS-COUNTY-CLIENT REIMBURSEMENT A D C ASSISTANCE	YES YES	YES YES	NO	YES YES	ONLY AT YEAR END.
6000	SA	R1007	DEPENDENT CHILDREN	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6100	BH	R0828	HOME RELIEF	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6100	BH	R9882	HOME RELIEF	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
6100 6200	SA BH	R1008 R0828	HOME RELIEF CHILDREN IN INSTITUTIONS	HOME RELIEF OTHER WELFARE RCPTS	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
6200	FA	R0906	CHILDREN IN INSTITUTIONS CHILDREN IN INSTITUTIONS	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6200	SA	R1009	CHILDREN IN INSTITUTIONS	CHILDREN IN INST	YES	YES	NO	YES	ONLY AT YEAR END.
6300	BH	R0828	CHILDREN IN FOSTER HOMES	OTHER WELFARE RCPTS	YES	YES YES	NO	YES	ONLY AT YEAR END.
6300 6300	FA SA	R0906 R1010	CHILDREN IN FOSTER HOMES CHILDREN IN FOSTER HOMES	A D C ASSISTANCE CHILDREN FOSTER HOME	YES YES	YES YES	NO NO	YES YES	ONLY AT YEAR END. ONLY AT YEAR END.
6500	BH	R1010 R0828	DEPT SOC SRVS JUVENILE DELINQU	OTHER WELFARE RCPTS	YES	YES	NO NO	YES	ONLY AT YEAR END.
6500	FA	R0906	DEPT SOC SRVS JUVENILE DELINGU	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6500	SA	R1012	DEPT SOC SRVS JUVENILE DELINQU	JUV DELINQUENT CARE	YES	YES	NO	YES	ONLY AT YEAR END.



					A/R to be	Incorporate	d in NIFS		
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated by law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?	Accounts Receivable in NIFS
6800	BH	R0828	CHILDREN IN INSTITUTIONS-4E	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6800	SA	R1009	CHILDREN IN INSTITUTIONS-4E	CHILDREN IN INST	YES	YES	NO	YES	ONLY AT YEAR END.
6900	BH	R0828	CHILDREN IN FOSTER HOMES-4E	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
6900	FA	R0906	CHILDREN IN FOSTER HOMES-4E	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
6900	SA	R1010	CHILDREN IN FOSTER HOMES-4E	CHILDREN FOSTER HOME	YES	YES	NO	YES	ONLY AT YEAR END.
7000	FA	R0913	SUBSIDIZED ADOPTIONS	SUBSIDIZED ADOPTIONS	YES	YES	NO	YES	ONLY AT YEAR END.
7000	SA	R1010	SUBSIDIZED ADOPTIONS	CHILDREN FOSTER HOME	YES	YES	NO	YES	ONLY AT YEAR END.
7200	BH	R0828	BURIALS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7200	BH	R9882	BURIALS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
7200	SA	R1018	BURIALS	BURIALS	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R082X	MEDICAID MMIS	SPOUSAL REFUSAL RECOVERIES	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R0828	MEDICAID MMIS	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BH	R9882	MEDICAID MMIS	SS-COUNTY-CLIENT REIMBURSEMENT	YES	YES	NO	YES	ONLY AT YEAR END.
7300	BX	R088A	MEDICAID MMIS	MEDICAID IGT REIMBURSEMENTS	YES	YES	NO	YES	ONLY AT YEAR END.
7300		R0901	MEDICAID MMIS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7300		R1001	MEDICAID MMIS	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7500	FA	R0901	HOME ENERGY ASSISTANCE PROGRAM	REIMBURSED EXPEND	YES	YES	NO	YES	ONLY AT YEAR END.
7600	BH	R0828	TITLE XX	OTHER WELFARE RCPTS	YES	YES	NO	YES	ONLY AT YEAR END.
7600		R0906	TITLE XX	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.
7600	SA	R1007	TITLE XX	A D C ASSISTANCE	YES	YES	NO	YES	ONLY AT YEAR END.

VETERANS SERVICES

					A/R to	be Incorpor	ated in NIF	S	
						Bilings (A/R) in	Services Where Monies		Accounts Receivable
RC	OBJECT	SUBOB IECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated By Law	Other than	Should Be	Should be an A/R in NIFS	Recorded in
		R0990	VETERAN SERVICES	OTHER	No	No	Yes	Yes	Yes
1100	SA	R1001	VETERANS COUNSELING & CLAIMS	REIMBURSED EXPEND	Yes	No	Yes	Yes	Yes

YOUTH BOARD

					A/R t	o be Inco	rporated in NII	FS	
						Bilings	Services		
						(A/R) in	Where		Accounts
						Other	Monies	Should be	Receivable
					Promulgated	than	Should Be	an A/R in	Recorded in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	NIFS	NIFS
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	YES	NO	Yes	YES	NO
1600	SA	R1001	OFFICE OF CONTRACT MANAGEMENT	REIMBURSED EXPEND	YES	NO	Yes	YES	NO
1700	SA	R1001	PLANNING & PROGRAM DEVELOPMENT	REIMBURSED EXPEND	YES	NO	Yes	YES	NO



SHARED SERVICES

CIVIL SERVICE

					A/R to be	Incorporate	d in NIFS	
							Services	Should A/R
						Bilings	Where	be
						(A/R) in	Monies	recorded
					Promulgated	Other than	Should Be	for this
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?
1000	BH	R0801	CIVIL SERVICE	MISC RECEIPTS	No	No	Yes	No
1000	BH	R9806	CIVIL SERVICE	EXAMINATION FEES	No	No	Yes	No
1000	BH	R9807	CIVIL SERVICE	RULE BOOK SALES	No	No	Yes	No
1000	BH	R9812	CIVIL SERVICE	MEDICAL LAW ENFORCEMENT CANDIDATES	No	No	Yes	No

COUNTY ATTORNEY

					A/R to be	e Incorporat	ed in NIFS		
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?	Accounts Receivable in NIFS
1000	BF	R0705	COUNTY ATTORNEY	RECVRY DAMGE CO PROP	No	Yes	No	No	No
1000	BF	R0706	COUNTY ATTORNEY	RECVRY WRKMENS COMP	No	No	No	No	No
1000	BH	R0801	COUNTY ATTORNEY	MISC RECEIPTS	No	No	Yes	No	No
1000	BH	R0808	COUNTY ATTORNEY	FEES	Yes	No	Yes	No	No
1000	BH	R0813	COUNTY ATTORNEY	CONTRACTUAL SERVICES	No	No	No	Yes	No
1000	FA	R0967	COUNTY ATTORNEY	TITLE IVD SOCIAL SVCS	No	No	No	Yes	No
1000	SA	R1067	COUNTY ATTORNEY	TITLE IVD SOC SVCS	No	No	No	Yes	No

INFORMATION TECHNOLOGY

					A/R to be In	corporated	in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	BH	R0801	INFORMATION TECHNOLOGY SUPPORT	MISC RECEIPTS	No	No	Yes	No	No

DEPARTMENT OF INVESTIGATIONS

					A/R to be	Incorporate	d in NIFS		
							Services		
						Bilings	Where	Should A/R	
						(A/R) in	Monies	be recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	BF	R0701	INVESTIGATIONS	CASH RECOVERY	No	No	Yes	No	No



REAL ESTATE

					A/R to be In	corporated	in NIFS		
					Promulgated By		Should Be	Should A/R be recorded for this	Accounts Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Collected	object?	NIFS
1000	BF	R0707	REAL ESTATE SERVICES	RENT COUNTY PROPERTY	No	Yes	No	Yes	Yes
1000	BF	R0716	REAL ESTATE SERVICES	COLISEUM UTILITIES	No	Yes	No	Yes	Yes
1000	BF	R0717	REAL ESTATE SERVICES	COLISEUM RENTAL	No	Yes	No	Yes	Yes
1000	BF	R0718	REAL ESTATE SERVICES	COLISEUM CONCESSIONS	No	Yes	No	Yes	Yes
1000	BF	R0720	REAL ESTATE SERVICES	RENTAL MITCHELL FIELD PROPERTY	No	Yes	No	Yes	Yes
1000	BH	R0809	REAL ESTATE SERVICES	CONCESSIONS	No	Yes	No	Yes	Yes
1000	SA	R1021	REAL ESTATE SERVICES	COURT FACILITY AID	Yes	Yes	No	Yes	Yes



PARKS, PUBLIC WORKS AND PARTNERSHIPS

PARKS

					A/R to be	Incorporate	ed in NIFS	1	
20	00 150	QUIDOD IFOT	DECORPORATIVE TELE	SUBOBJECT TITLE	Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?	Accounts Receivable in NIFS
RC 1000	TL	R1201	RESPONSIBILITY TITLE PARKS DEPARTMENT ADMINISTRATIO	TAX LEVY COLLECTIONS	Yes	No	No	No	No
	BE	R0790	ADMINISTRATION	INVESTMENT INCOME	Yes	No	No	No	No
		R0707	ADMINISTRATION	RENT COUNTY PROPERTY	No	Yes	Yes	Yes	Yes
	BH	R0801	ADMINISTRATION	MISC RECEIPTS	No	No	Yes	Yes	No
1100		R0813	ADMINISTRATION	CONTRACTUAL SERVICES	No	Yes	Yes	Yes	Yes
1100 1100	BH BH	R0888 R9867	ADMINISTRATION ADMINISTRATION	REIMB EXPENSES IGT FILM & ADVERT ACTIVITIES	No No	Yes No	Yes Yes	Yes No	No No
1100	TX	R1192	ADMINISTRATION -Pass through	HOTEL/MOTEL ROOM TAX	Yes	No	No	No	No
3100	BH	R0801	MANAGEMENT & ADMINISTRATION	MISC RECEIPTS	No	No	Yes	No	No
3100	BH	R0809	MANAGEMENT & ADMINISTRATION	CONCESSIONS	No	Yes	Yes	Yes	Yes
3100		R9844	MANAGEMENT & ADMINISTRATION	ATHLETIC FIELD FEES / CHA	No	No	Yes	No	No
3800	BH	R0840	AQUATICS CENTER AQUATICS CENTER	SWIMMING POOLS	No	No	Yes	No	No
	BH BH	R0894 R9800	AQUATICS CENTER AQUATICS CENTER	SPECIAL SPORTS PROG LIFESTYLE PROGRAMS	No No	Yes No	Yes Yes	Yes No	No No
	BH	R9805	AQUATICS CENTER	LEISURE PASS FEE	No	No	Yes	No	No
		R9830	AQUATICS CENTER	ROOM RENTALS	No	No	Yes	No	No
	BH	R9843	AQUATICS CENTER	SWIMMING PROGRAMS	No	No	Yes	No	No
	BH	R0883	BATTING RANGE MINI GOLF	MINIATURE GOLF	No	No	Yes	No	No
	BH BH	R986A R9828	BATTING RANGE MINI GOLF BAY PARK	BATTING CAGE FEES LAUNCHING RAMPS	No No	No No	Yes Yes	No No	No No
			BAY PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
			BATTLE ROW CAMPGROUND	CAMPING FEES	No	No	Yes	No	No
		R0801	CANTIAGUE PARK	MISC RECEIPTS	No	No	Yes	No	No
3806	BH	R0840	CANTIAGUE PARK	SWIMMING POOLS	No	No	Yes	No	No
3806	BH	R0841	CANTIAGUE PARK	ICE RINKS	No	No	Yes	No	No
3806 3806	BH BH	R0849 R0883	CANTIAGUE PARK CANTIAGUE PARK	RENT OF ROLLER SKATES MINIATURE GOLF	No No	No No	Yes Yes	No No	No No
	BH	R0894	CANTIAGUE PARK	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
	BH	R9805	CANTIAGUE PARK	LEISURE PASS FEE	No	No	Yes	No	No
	BH	R9829	CANTIAGUE PARK	TENNIS COURTS	No	No	Yes	No	No
		R9830	CANTIAGUE PARK	ROOM RENTALS	No	No	Yes	No	No
	BH BH	R9842 R9843	CANTIAGUE PARK CANTIAGUE PARK	PICNIC RESERVATION PERM SWIMMING PROGRAMS	No No	No No	Yes Yes	No No	No No
3806	ВН	R9862	CANTIAGUE PARK	ALCOHOL PERMITS	No	No	Yes	No	No
	BH		CEDAR CREEK -Corp use of Pk Lot-Permit	MISC RECEIPTS	No	Yes	Yes	Yes	No
		R9829	CEDAR CREEK	TENNIS COURTS	No	No	Yes	No	No
		R9842	CEDAR CREEK	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH	R9862 R0801	CEDAR CREEK	ALCOHOL PERMITS	No No	No No	Yes	No	No No
	BH BH	R0866	CENTENNIAL COW MEADOW - Consession agreement	MISC RECEIPTS MARINA WANTAGH	No	Yes	Yes Yes	No Yes	No
		R9829	COW MEADOW	TENNIS COURTS	No	No	Yes	No	No
3809	BH	R9830	COW MEADOW	ROOM RENTALS	No	No	Yes	No	No
			COW MEADOW	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH	R9862	COW MEADOW	ALCOHOL PERMITS	No No	No	Yes	No	No Voc
	BH BH	R0809 R9805	EISENHOWER WEST EISENHOWER WEST	CONCESSIONS LEISURE PASS FEE	No No	Yes No	Yes Yes	Yes No	Yes No
	BH	R9829	EISENHOWER WEST	TENNIS COURTS	No	No	Yes	No	No
3810	BH	R9842	EISENHOWER WEST	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH	R9862	EISENHOWER WEST	ALCOHOL PERMITS	No	No	Yes	No	No
	BH	R0801	GRANT PARK	MISC RECEIPTS	No	No	Yes	No	No
		R0841 R0849	GRANT PARK GRANT PARK	ICE RINKS RENT OF ROLLER SKATES	No No	No No	Yes Yes	No No	No No
	ВН	R9805	GRANT PARK	LEISURE PASS FEE	No	No	Yes	No	No
	BH	R9828	GRANT PARK	LAUNCHING RAMPS	No	No	Yes	No	No
3812	BH	R9829	GRANT PARK	TENNIS COURTS	No	No	Yes	No	No
		R9830	GRANT PARK	ROOM RENTALS	No	No	Yes	No	No
		R9842 R9862	GRANT PARK	PICNIC RESERVATION PERM ALCOHOL PERMITS	No No	No No	Yes	No No	No No
	BH BH	R9862 R0801	GRANT PARK HEMPSTEAD HARBOR -Bus Co. Park Permit	MISC RECEIPTS	No No	No Yes	Yes Yes	No Yes	No Yes
	ВН	R0879	HEMPSTEAD HARBOR -Bus Co. Park Permit	BEACH PARKING	No	No	Yes	No	No
		R0883	HEMPSTEAD HARBOR	MINIATURE GOLF	No	No	Yes	No	No
			HEMPSTEAD HARBOR	PICNIC RESERVATION PERM	No	No	Yes	No	No
3813	BH	R9862	HEMPSTEAD HARBOR	ALCOHOL PERMITS	No	No	Yes	No	No



					A/R to be	e Incorporate	ed in NIFS		
RC	OR IECT	SLIBORIECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated By Law	Bilings (A/R) in Other than NIFS	Services Where Monies Should Be Collected	Should A/R be recorded for this object?	Accounts Receivable in NIFS
	BH		INWOOD PARK -Corp Parking Permits	MISC RECEIPTS	No	Yes	Yes	Yes	Yes
	BH	R9828	INWOOD PARK	LAUNCHING RAMPS	No	No	Yes	No	No
	BH	R9829	INWOOD PARK	TENNIS COURTS	No	No	Yes	No	No
	BH	R9842	INWOOD PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH	R9862	INWOOD PARK	ALCOHOL PERMITS	No	No	Yes	No	No
3818	BH	R0801	MORLEY PARK	MISC RECEIPTS SWIMMING POOLS	No	No	Yes	No	No No
	BH BH	R0840 R0841	MORLEY PARK MORLEY PARK	ICE RINKS	No No	No No	Yes Yes	No No	No
	BH	R0849	MORLEY PARK	RENT OF ROLLER SKATES	No	No	Yes	No	No
	BH		MORLEY PARK	CAMPING FEES	No	No	Yes	No	No
3818	BH	R0894	MORLEY PARK	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
	BH	R9805	MORLEY PARK	LEISURE PASS FEE	No	No	Yes	No	No
	BH	R9842	MORLEY PARK	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH BH	R9843 R9862	MORLEY PARK MORLEY PARK	SWIMMING PROGRAMS ALCOHOL PERMITS	No No	No No	Yes Yes	No No	No No
	BH	R0845	MOBILE UNIT	RENTAL OF EQUIPMENT	No	Yes	Yes	Yes	No
	BH	R0801	NICKERSON BEACH	MISC RECEIPTS	No	No	Yes	No	No
	BH	R0840	NICKERSON BEACH	SWIMMING POOLS	No	No	Yes	No	No
	BH	R0879	NICKERSON BEACH	BEACH PARKING	No	No	Yes	No	No
	BH		NICKERSON BEACH	CABANA RENTALS	No	Yes	Yes	No	N/A
3820	BH	R0886	NICKERSON BEACH	CAMPING FEES	No	No	Yes	No	No
	BH BH	R9805 R9830	NICKERSON BEACH NICKERSON BEACH	LEISURE PASS FEE ROOM RENTALS	No No	No No	Yes Yes	No No	No No
	ВН	R9842	NICKERSON BEACH	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH		NICKERSON BEACH	ALCOHOL PERMITS	No	No	Yes	No	No
	BH	R0801	NORTH WOODMERE	MISC RECEIPTS	No	No	Yes	No	No
3821	BH	R0840	NORTH WOODMERE	SWIMMING POOLS	No	No	Yes	No	No
	BH	R9805	NORTH WOODMERE	LEISURE PASS FEE	No	No	Yes	No	No
	BH	R9828	NORTH WOODMERE	LAUNCHING RAMPS	No	No	Yes	No	No
3821 3821	BH BH	R9829 R9830	NORTH WOODMERE NORTH WOODMERE	TENNIS COURTS ROOM RENTALS	No	No No	Yes Yes	No	No
	ВН	R9842	NORTH WOODMERE	PICNIC RESERVATION PERM	No No	No	Yes	No No	No No
	BH	R9843	NORTH WOODMERE	SWIMMING PROGRAMS	No	No	Yes	No	No
	BH	R9862	NORTH WOODMERE	ALCOHOL PERMITS	No	No	Yes	No	No
	BH	R0801	REV. MACKEY	MISC RECEIPTS	No	No	Yes	No	No
	BH		REV. MACKEY	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH		REV. MACKEY	ALCOHOL PERMITS	No	No	Yes	No	No
	BH	R0801	WANTAGH	MISC RECEIPTS	No	No	Yes	No	No No
	BH BH	R0840 R0866	WANTAGH WANTAGH	SWIMMING POOLS MARINA WANTAGH	No No	No Yes	Yes Yes	No No	N/A
	BH		WANTAGH	SPECIAL SPORTS PROG	No	Yes	Yes	Yes	No
	BH	R9805	WANTAGH	LEISURE PASS FEE	No	No	Yes	No	No
3824	BH	R9828	WANTAGH	LAUNCHING RAMPS	No	No	Yes	No	No
3824	BH	R9829	WANTAGH	TENNIS COURTS	No	No	Yes	No	No
	BH		WANTAGH	ROOM RENTALS	No	No	Yes	No	No
	BH		WANTAGH	PICNIC RESERVATION PERM	No	No	Yes	No	No
	BH BH	R9843 R9862	WANTAGH WANTAGH	SWIMMING PROGRAMS ALCOHOL PERMITS	No No	No No	Yes Yes	No No	No No
	BH	R0840	WHITNEY POND	SWIMMING POOLS	No	No	Yes	No	No
	BH		WHITNEY POND	TENNIS COURTS	No	No	Yes	No	No
	BF	R0707	ADMINISTRATION	RENT COUNTY PROPERTY	No	No	Yes	Yes	No
	BG	R2060	ADMINISTRATION Cradle of Aviation reimb on	MISCELLANEOUS	No	Yes	Yes	Yes	No
	BH	R0809	ADMINISTRATION	CONCESSIONS	No	Yes	Yes	No	No
	BH BH	R0842 R9830	OLD BETHPAGE VILLAGE OLD BETHPAGE VILLAGE	OLD BETHAGE HIST VIL ROOM RENTALS	No No	No No	Yes Yes	No No	No No
	BH	R9830 R0801	AFRICAN AMERICAN MUSEUM	MISC RECEIPTS	No No	No No	Yes	No No	No
	BH	R9830	AFRICAN AMERICAN MUSEUM	ROOM RENTALS	No	No	Yes	No	No
	BH	R0801	GARVIES POINT	MISC RECEIPTS	No	No	Yes	No	No
4503	BH	R0843	GARVIES POINT	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
	BH	R9830	GARVIES POINT	ROOM RENTALS	No	No	Yes	No	No
	BH		ROSLYN GRIST MILL	MISC RECEIPTS	No	No	Yes	No	No
	BH BH	R0801 R0882	SADDLE ROCK GRIST MILL SANDS POINT	MISC RECEIPTS SANDS POINT PRESERVE	No No	No No	Yes	No No	No No
	BH	R9830	SANDS POINT	ROOM RENTALS	No No	No No	Yes Yes	No No	No No
	BH	R0843	TACKAPAUSHA	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
	BH		BAILEY ARBORETUM	MISC RECEIPTS	No	No	Yes	No	No
4801	BH	R0877	BAILEY ARBORETUM	BAILEY-ARBORTM FEES	No	No	Yes	No	No
	BH		CEDARMERE	HISTORICAL MUSEUM	No	No	Yes	No	No
	BH	R0843	MUTTONTOWN	MUSEUM OF NAT HISTRY	No	No	Yes	No	No
	BH BH	R0886 R9824	MUTTONTOWN WELWYN	CAMPING FEES WELWYN REVENUE	No	No No	Yes	No No	No No
4822			IVV EI VV Y IN	IVVELVVINKEVENUE	No	No	Yes	No	INO



					A/R to be	Incorporate	ed in NIFS		
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Promulgated By Law			Should A/R be recorded for this object?	Accounts Receivable in NIFS
6100	BH	R0801	GOLF OPERATIONS-for damaged cars	MISC RECEIPTS	No	Yes	Yes	Yes	No
6100	BH	R0809	GOLF OPERATIONS	CONCESSIONS	No	Yes	Yes	Yes	Yes
6101	BH	R0809	EISENHOWER DRIVING RANGE-COUNTY	CONCESSIONS	No	Yes	Yes	Yes	Yes
6101	BH	R9861	EISENHOWER DRIVING RANGE-COUNTY	DRIVING RANGE FEES	No	No	Yes	No	No
6103	BH	R0823	ACCOUNTING-DGS	GREENS FEES	No	No	Yes	No	No
6103	ВН	R0838	ACCOUNTING-DGS (Sr Tour-subs exps bills)	GOLF PERMITS	No	Yes	Yes	Yes	No
6103	ВН	R9805	ACCOUNTING-DGS	LEISURE PASS FEE	No	No	Yes	No	No
6103	ВН	R9860	ACCOUNTING-DGS	GOLF CART FEES	No	No	Yes	No	No
6103	ВН	R9864	ACCOUNTING-DGS	GOLF RESERVATION FEES	No	No	Yes	No	No
6104	ВН	R0823	EISENHOWER WHITE	GREENS FEES	No	No	Yes	No	No
6104	BH	R9805	EISENHOWER WHITE	LEISURE PASS FEE	No	No	Yes	No	No
6104	BH	R9860	EISENHOWER WHITE	GOLF CART FEES	No	No	Yes	No	No
6104	BH	R9864	EISENHOWER WHITE	GOLF RESERVATION FEES	No	No	Yes	No	No
6105	BH	R0823	EISENHOWER BLUE	GREENS FEES	No	No	Yes	No	No
6105	BH	R9805	EISENHOWER BLUE	LEISURE PASS FEE	No	No	Yes	No	No
6105	BH	R9860	EISENHOWER BLUE	GOLF CART FEES	No	No	Yes	No	No
6105	BH	R9864	EISENHOWER BLUE	GOLF RESERVATION FEES	No	No	Yes	No	No
6106	BH	R0823	BAY PARK GOLF	GREENS FEES	No	No	Yes	No	No
6106	BH	R9860	BAY PARK GOLF	GOLF CART FEES	No	No	Yes	No	No
6106	BH	R9864	BAY PARK GOLF	GOLF RESERVATION FEES	No	No	Yes	No	No
6107		R0823	CANTIAGUE GOLF	GREENS FEES	No	No	Yes	No	No
6107		R9860	CANTIAGUE GOLF	GOLF CART FEES	No	No	Yes	No	No
6107		R9861	CANTIAGUE GOLF	DRIVING RANGE FEES	No	No	Yes	No	No
6107		R9864	CANTIAGUE GOLF	GOLF RESERVATION FEES	No	No	Yes	No	No
6108	BH	R0823	MORLEY GOLF	GREENS FEES	No	No	Yes	No	No
6108	BH	R9860	MORLEY GOLF	GOLF CART FEES	No	No	Yes	No	No
6108	BH	R9864	MORLEY GOLF	GOLF RESERVATION FEES	No	No	Yes	No	No
6109	BH	R0823	N WOODMERE GOLF	GREENS FEES	No	No	Yes	No	No
6109	BH	R9860	N WOODMERE GOLF	GOLF CART FEES	No	No	Yes	No	No
6109	BH	R9861	N WOODMERE GOLF	DRIVING RANGE FEES	No	No	Yes	No	No
6109	BH	R9864	N WOODMERE GOLF	GOLF RESERVATION FEES	No	No	Yes	No	No

PUBLIC WORKS

					A/R to be I	ncorporated	in NIFS			
							Services			
						Bilings	Where	Should A/R		
						(A/R) in	Monies	be recorded	Accounts	
					Promulgated	Other than	Should Be	for this	Receivable	
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	in NIFS	
1000	BC	R0504	PW REVENUES	ROAD OPENING	Yes	No	Yes	No	No	
1000	BC	R0505	PW REVENUES	SEWAGE CONNECTIONS	Yes	No	Yes	No	No	
1000	BC	R0507	PW REVENUES	VERIFICATION OF PERMITS/CONNECTIONS	Yes	No	Yes	No	No	
1000	BH	R080A	PW REVENUES	SUBDIVISION PLAN REVIEW	Yes	No	Yes	No	No	
1000	BH	R080C	PW REVENUES	NON-STORMWATER DISCHARGES-STORMWATER SYS	Yes	No	Yes	No	No	
1000	BH	R0801	PW REVENUES	MISC RECEIPTS	Yes	No	Yes	Yes	Yes	
1000	BH	R0815	PW REVENUES	PLANS	Yes	No	Yes	No	No	
1000	BH	R0888	PW REVENUES	REIMB EXPENSES IGT	Yes	No	Yes	Yes	Yes	
1000	BH	R9807	PW REVENUES	RULE BOOK SALES	Yes	No	Yes	No	No	
1000	BH	R9868	PW REVENUES	SUBDIVISION PLAN REVIEW	Yes	No	Yes	No	No	
1000	BH	R9869	PW REVENUES	239-K REVIEW	Yes	No	Yes	No	No	
1000	BI	R8800	PW REVENUES	CAPITAL BACKCHARGES	Yes	No	N/A	No	No	
1000	SA	R1001	PW REVENUES	REIMBURSED EXPEND	N/A	No	Yes	No	No	
				* - For Subobject 1001: this is a reimbursement of expenses from New York State relating to the County's level of effort for						
				treatment and control of the West Nile Virsus as coordinated th	rsus as coordinated through the Nassau County Health Department.					



BUDGET AND FINANCE

ASSESSMENT REVIEW COMMISSION

					A/R to be	Incorporated	in NIFS		
							Services	Should A/R	
						Bilings	Where	be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	NA	R10NA	ARC ADMINISTRATION	NIFA ASSISTANCE	No	No	Yes	No	N/A
1100	BH	R0808	COMMERCIAL ASSESSMENT REVIEW	FEES	No	No	Yes	Yes	No
1100	NA	R10NA	COMMERCIAL ASSESSMENT REVIEW	NIFA ASSISTANCE	No	No	Yes	No	N/A
1200	NA	R10NA	RESIDENTIAL ASSESSMENT REVIEW	NIFA ASSISTANCE	No	No	Yes	No	N/A

COURTS

					A/R to be	Incorporate	d in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	SA	R1001	COURTS	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

MISCELLANEOUS

					A/R to be	Incorporate	ed in NIFS		
								Should A/R	
						Bilings		be	
						(A/R) in	Services Where	recorded	Accounts
					Promulgated By	Other than	Monies Should	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Be Collected	object?	NIFS
2100	FA	R1078	INDIGENT DEFENSE SERVICES	NYS PASS THRU FEDERAL FUNDS	Yes	No	Yes	Yes	No
2100	SA	R1042	INDIGENT DEFENSE SERVICES	LEGAL AID PROGRAM REIMBURSEMENT	Yes	No	Yes	Yes	No
4000	BG	R2044	RESIDENT TUITION PAYMENTS	REIMBURSEMENT COLLEGE SERVICES	Yes	Yes	Yes	Yes	No
7000	BG	R2013	FLEX BENEFITS PLAN	OTHER REVENUES	No	No	Yes	No	No
9100	BF	R070U	NASSAU HEALTH CARE CORPORATION	TOBACCO PROCEEDS -ANNUITY	Yes	No	Yes	No	No

PURCHASING

					A/R to be	Incorporated	d in NIFS		
						D	Services	Should	
						Bilings (A/R) in	Where Monies	A/R be	Accounts
					Promulgated			recorded for this	Accounts Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	BH	R9700	PURCHASING ADMINISTRATION	ON-LINE VENDOR REG/SUBSCRIPTION	No	No	Yes	No	No
1100	BF	R0709	PURCHASING SERVICES	SALE COUNTY PROPERTY	No	No	Yes	No	No
1100	BH	R0801	PURCHASING SERVICES	MISC RECEIPTS	No	No	Yes	No	No



COUNTY TREASURER

					A/R to be Ir	ncorporated	in NIFS		
						Bilings (A/R) in	Services Where Monies	Should A/R be recorded	Accounts
					Promulgated By	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	Law	NIFS	Collected	object?	NIFS
1300	BA	R0301	ACCOUNTING UNIT	INTEREST ON TAXES	Yes	No	Yes	Yes	Yes
1300	BA	R0303	ACCOUNTING UNIT	TAX SALE EXPENSE -Obsolete Code merged w/308/309	N/A	N/A	N/A	N/A	N/A
1300	BA	R0305	ACCOUNTING UNIT	PENALTY ON DELINQUENT TAXES	Yes	No	Yes	Yes	Yes
1300	BA	R0307	ACCOUNTING UNIT	DIFFERENTIAL LIEN INTEREST	Yes	No	Yes	Yes	Yes
1300	BA	R0309	ACCOUNTING UNIT	LISTING FEE-TAX DELINQ. PROPERTIES	Yes	No	Yes	Yes	Yes
1400	BE	R0790	INVESTMENT UNIT	INVESTMENT INCOME	N/A	N/A	N/A	N/A	N/A
1400	BE	R0793	INVESTMENT UNIT	INV INC FROM CAP	N/A	N/A	N/A	N/A	N/A
1400	BE	R0797	INVESTMENT UNIT	INT INC FROM NIFA DEBT	N/A	N/A	N/A	N/A	N/A
1500	BD	R0603	CASHIERS	FINES	Yes	Yes	Yes	Yes	No
1500	BF	R0701	CASHIERS	CASH RECOVERY	No	No	Yes	No	No
1500	BH	R0801	CASHIERS	MISC RECEIPTS	No	No	Yes	No	No
1500	BH	R0802	CASHIERS	CT&TRUST FND FEE&CTF	Yes	Yes	Yes	Yes	No
1500	BH	R0803	CASHIERS	CASH BAIL	Yes	Yes	Yes	Yes	No
1500	во	R1301	CASHIERS	PAYMENT IN LIEU OF TAXES	No	Yes	Yes	Yes	No
1500	TX	R1102	CASHIERS	ADM TAX BELMONT PARK	Yes	No	Yes	Yes	No
1500	TX	R1192	CASHIERS	HOTEL/MOTEL ROOM TAX	Yes	Yes	Yes	Yes	No
1500	TX	R1194	CASHIERS	ENTERTAINMENT TAX	Yes	Yes	Yes	Yes	No

UNALLOCATED REVENUE

					A/R to be I	ncorporated	in NIFS		
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
2100	BD	R0602	FORFEITED BAIL & FINES	FORFEITED BAIL	Yes	Yes	Yes	No	No
2100	BD	R0603	FORFEITED BAIL & FINES	FINES	Yes	Yes	Yes	Yes	No
2400	BS	R1701	OFF-TRACK BETTING	OTB PROFITS	Yes	No	Yes	No	No
2400	TO	R1181	OFF-TRACK BETTING	NEW YORK CITY OTB	Yes	No	Yes	No	No
2400	TO	R1182	OFF-TRACK BETTING	NASSAU REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1183	OFF-TRACK BETTING	SUFFOLK REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1184	OFF-TRACK BETTING	CAPITAL DISTRICT REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1185	OFF-TRACK BETTING	WESTERN REGIONAL OTB	Yes	No	Yes	No	No
2400	TO	R1186	OFF-TRACK BETTING	CATSKILL REGIONAL OTB	Yes	No	Yes	No	No
2500	NA	R10NA	NIFA ASSISTANCE	NIFA ASSISTANCE	Yes	No	Yes	No	No
2600	TA	R1190	SALES TAX COLLECTIONS	SALES TAX - COUNTYWIDE	Yes	No	Yes	No	No
2600	TB	R1195	SALES TAX COLLECTIONS	SALES TX-HOTEL & ALCOHOL OUTSIDE LB	Yes	No	Yes	No	No
2700	TL	R1201	PROPERTY TAX COLLECTIONS	TAX LEVY COLLECTIONS	Yes	Yes	Yes	Yes	No



ECONOMIC DEVELOPMENT

COORDINATING AGENCY FOR SPANISH AMERICANS

					A/R to be Incorporated in NIFS				
							Services	Should A/R	
						Bilings	Where	be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1300	BH	R0801	ADVOCACY & IMMIGRATION RESOURCES	MISC RECEIPTS	Yes	Yes	Yes	No	No

OFFICE OF HOUSING AND INTERGOVENMENTAL AFFAIRS

					A/R to be Incorporated in NIFS				
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1100	BG	R2060	ECONOMIC REVITALIZATION	MISCELLANEOUS	No	No	Yes	Yes	No
1100	FA	R0901	ECONOMIC REVITALIZATION	REIMBURSED EXPEND	No	No	Yes	Yes	No
1100	SA	R1001	ECONOMIC REVITALIZATION	REIMBURSED EXPEND	No	No	Yes	Yes	No

PLANNING

					A/R to be Incorporated in NIFS			
							Services	Should
						Bilings	Where	A/R be
						(A/R) in	Monies	recorded
					Promulgated	Other than	Should Be	for this
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?
1102	BK	R2113	ECONOMIC DEVELOPMENT ZONING MEETINGS	GIS REVENUE	Yes	No	No	No
1106	BD	R0603	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FINES	Yes	No	No	No
1106	BH	R0808	PLAN COMM & PROCED/ZONING SUBDIV& CONSTR	FEES	Yes	No	No	No
2000	BH	R0809	BUS SHELTER MAINT	CONCESSIONS	Yes	No	No	No



ELECTED OFFICIALS

ASSESSMENT

					A/R to be Incorporated in NIFS				
					Promulgated	Bilings (A/R) in Other than	Services Where Monies Should	Should A/R be recorded for this	Accounts Receivable
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Be Collected	object?	in NIFS
1100	BH	R0808	ADMINISTRATION	FEES	Yes	No	Yes	No	No
1100	SA	R1001	ADMINISTRATION	REIMBURSED EXPEND	Yes	No	Yes	Yes	No

COMPTROLLER

					A/R to be Incorporated in NIFS				
							Services	Should	
						Bilings	Where	A/R be	
						(A/R) in	Monies	recorded	Accounts
					Promulgated	Other than	Should Be	for this	Receivable in
RC	OBJECT	SUBOBJECT	RESPONSIBILITY TITLE	SUBOBJECT TITLE	By Law	NIFS	Collected	object?	NIFS
1000	BF	R070R	COMPTROLLER	AUDIT RECOVERY	No	No	No	No	No
1000	BH	R0801	COMPTROLLER	MISC RECEIPTS	Yes	No	Yes	No	No
1000	BH	R0808	COMPTROLLER	FEES -returned checks	Yes	Yes	Yes	Yes	No
1000	BH	R9849	COMPTROLLER	COBRA ADMIN FEE	Yes	No	Yes	No	No